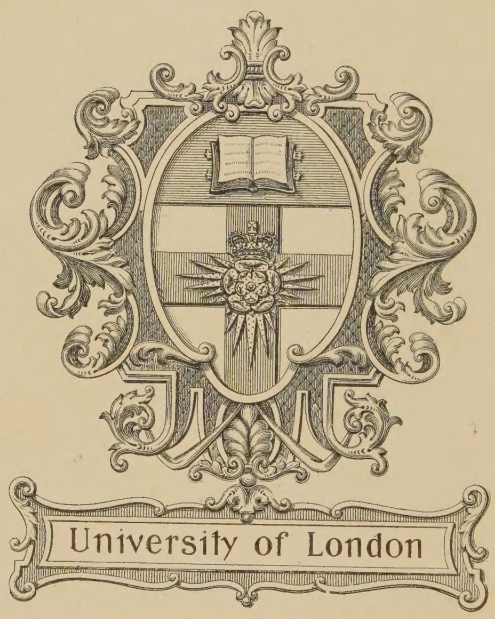
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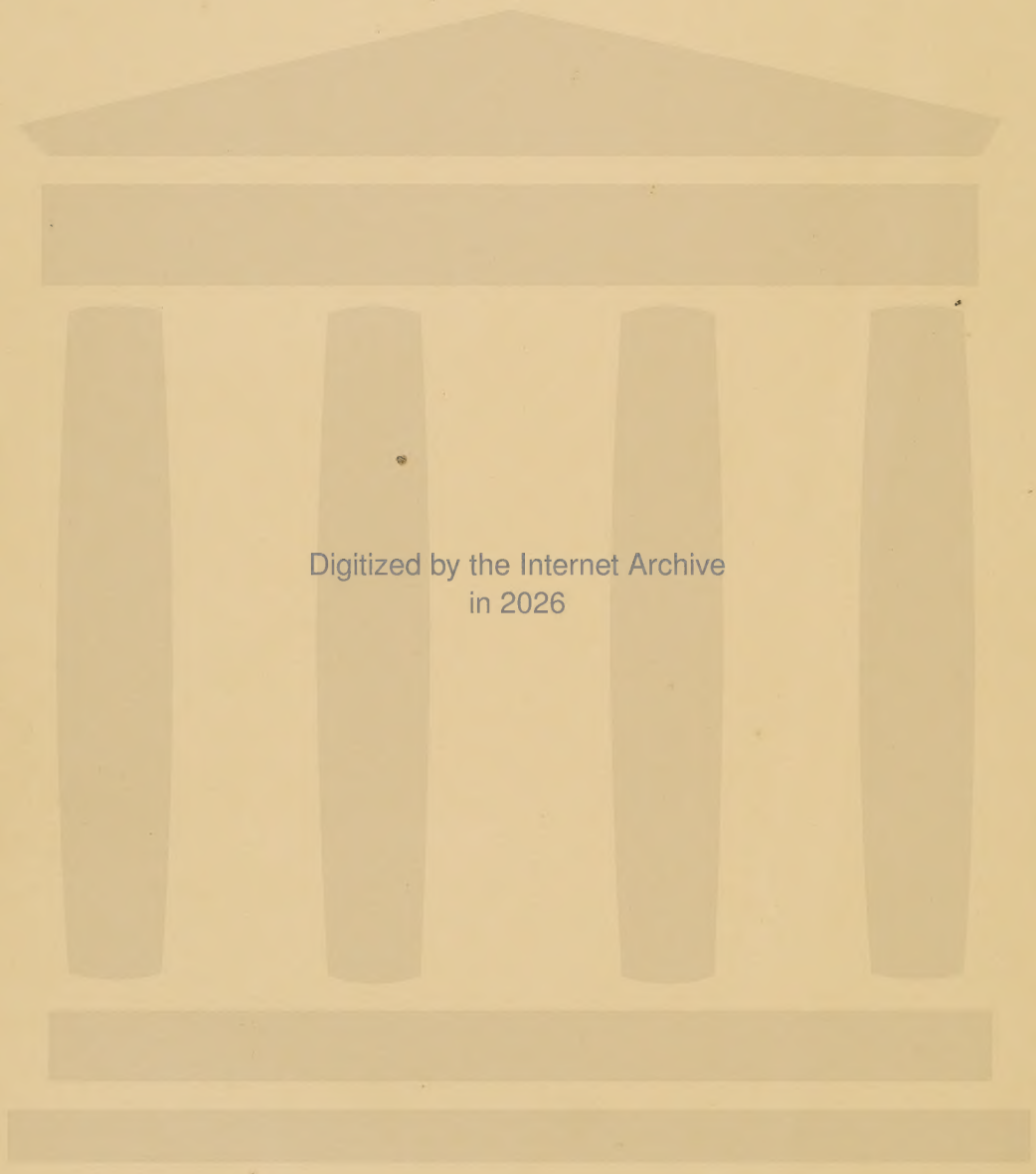

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REPORT

FROM THE

SELECT COMMITTEE

ON

IMPORT DUTIES;

TOGETHER WITH THE

MINUTES OF EVIDENCE,

AN APPENDIX, AND INDEX.

Ordered, by The House of Commons, *to be Printed,*
6 *August* 1840.

601.

Martis, 5° die Maii, 1840.

Ordered, THAT a Select Committee be appointed to inquire into the several Duties levied on Imports into the United Kingdom; and how far those Duties are for Protection to similar Articles, the Produce or Manufacture of this Country, or of the British Possessions abroad, or whether the Duties are for the purposes of Revenue alone.

Veneris, 8° die Maii, 1840.

A Committee was nominated of,—

Mr. Hume.
Mr. Tufnell.
Mr. William John Blake.
Mr. Ewart.
Mr. Thornely.
Mr. William Williams.
Mr. Villiers.
Sir George Clerk.
Mr. William Duncombe.
Mr. Ormsby Gore.
Sir George Sinclair.
Mr. Labouchere.
Sir Charles Douglas.
Mr. Aaron Chapman.
Sir Henry Parnell.

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the Committee.

Jovis, 6° die Augusti, 1840.

Ordered, THAT the Committee have power to report the Minutes of Evidence taken before them to The House.

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REPORT.

THE SELECT COMMITTEE appointed to inquire into the several Duties levied on Imports into the United Kingdom, and how far those Duties are for Protection to similar Articles, the Produce or Manufacture of this Country, or of the British Possessions abroad, or whether the Duties are for the purposes of Revenue alone; and to whom several Petitions were referred; and who were empowered to report the Minutes of Evidence taken before them to The House;——Have considered the Matters to them referred, and agreed to the following REPORT:

THE Evidence is of so valuable a character, that Your Committee could hardly do justice to it in detail, unless they were to proceed, step by step, to a complete analysis, which the advanced period of the Session will not allow them to do. They must, therefore, confine themselves to reporting the general impressions they have received, and submit the Evidence to the serious consideration of The House, persuaded that it cannot be attentively examined without producing a strong conviction that important changes are urgently required in our Custom-house legislation.

The Tariff of the United Kingdom presents neither congruity nor unity of purpose; no general principles seem to have been applied.

The Schedule to the Act 3 & 4 Will. 4, c. 56, for consolidating the Customs Duties, enumerates no fewer than 1,150 different rates of duty chargeable on imported articles, all other commodities paying duty as unenumerated; and very few of such rates appear to have been determined by any recognised standard; and it would be difficult for any person unacquainted with the details of the Tariff to estimate the probable amount of duty to which any given commodity would be found subjected. There are cases where the duties levied are simple and comprehensive; others, where they fall into details both vexatious and embarrassing. Q. 5.

The Tariff often aims at incompatible ends; the duties are sometimes meant to be both productive of revenue and for protective objects, which are frequently inconsistent with each other; hence they sometimes operate to the complete exclusion of foreign produce, and in so far no revenue can of course be received; and sometimes, when the duty is inordinately high, the amount of revenue becomes in consequence trifling. They do not make the receipt of revenue the main consideration, but allow that primary object of fiscal regulations to be thwarted by an attempt to protect a great variety of particular interests, at the expense of the revenue, and of the commercial intercourse with other countries.

Whilst the Tariff has been made subordinate to many small producing interests at home, by the sacrifice of Revenue in order to support these interests, the same principle of preference is largely applied, by the various discriminatory Duties, to the Produce of our Colonies, by which exclusive

advantages are given to the Colonial Interests at the expense of the Mother Country. Your Committee would refer to the Evidence respecting the articles of Sugar and Coffee, as examples of the operation of these protective Duties.

Appendix, No. 1. Your Committee refer to a general Account prepared by the Inspector of Imports, of the several articles imported into the United Kingdom in 1838–39, stating in separate columns the quantity imported, exported, and retained for home consumption, with the rates of duty chargeable on each, and whether in a raw state, partially manufactured, or manufactured; by which it appears that 862 articles are divided into eight Schedules, which they submit to the serious consideration of The House; viz.

	Totals.
Schedule 1, containing 349 articles, producing less than 100 *l.* each of Customs duty, and in the aggregate - - - - - - - - - £.	8,050
Schedule 2, containing 132 articles, producing from 100 *l.* to 500 *l.* each	31,629
Schedule 3, - — - 45 - - — - - 500 *l.* to 1,000 *l.* each	32,056
Schedule 4, - — - 107 - - — - - 1,000 *l.* to 5,000 *l.* each	244,733
Schedule 5, - — - 63 - - — - - 5,000 *l.* to 100,000 *l.* each	1,397,324
Schedule 6, - — - 10 - - — - - 100,000 *l.* to 500,000 *l.* each	1,838,630
Schedule 7, - — - 9 - - — - - 500,000 *l.* each and upwards	18,575,071
Schedule 8, - — - 147 on which no duty has been received, but on which there has been an excess of drawback of - - - - - £.	5,398

Q. 2737. It appears from the evidence of Mr. Porter, of the Board of Trade, that the total amount of Customs Revenue received in the United Kingdom in the year ending January 1840, was 22,962,610 *l.*, of which total amount,

17 articles, each producing more than 100,000 *l.*, produced 94 ½ per cent., or - - - - - - - - £.	21,700,630
That 29 articles produced, 3 $\frac{9}{10}$ per cent., or - - - -	898,661
And that these 46 articles produced 98 $\frac{2}{5}$ per cent., or - £.	22,599,291
That all other articles, amounting to 144 in number, produced 1 $\frac{3}{5}$ per cent., or - - - - - - - - -	363,319
Showing that 190 articles, exclusive of about 80,000 *l.* collected upon 531 other articles, and excluding 147 articles, upon which an excess of drawback of 5,398 *l.*, was allowed, produced the total revenue of - - - - - £.	22,962,610

It will be seen that 17 articles, affording the largest amount of Customs Revenue, are articles of the first necessity and importance to the community: viz. sugar, tea, tobacco, spirits, wine, timber, corn, coffee, butter, currants, tallow, seeds, raisins, cheese, cotton wool, sheep's wool, and silk manufactures; and that the interests of the Public Revenue have been by no means the primary consideration in levying the Import Duties, inasmuch as competing foreign produce is in some instances excluded, and in others checked by high differential duties, levied for the protection of British colonial interests; and, in many cases, such differential duties do not answer the object proposed, for it appears, in the case of foreign clayed sugars, where it was obviously intended they should be excluded from the British market, that the monopoly granted to British colonial sugars has so enormously raised the prices in our market, that they have lately come into consumption, though charged with a duty of 63 *s.* per cwt., while our plantation sugars pay only 24 *s.*

Another inconvenience which the differential duties create is, that they offer

offer a premium for evading the intention of the Legislature; foreign coffees are charged 1 *s.* 3 *d.* per lb.; colonial coffees only 6 *d.*; while coffees imported from the Cape of Good Hope, pay 9 *d.* Now, as the cost of sending, in an unusual and indirect way, coffee from foreign countries to the Cape is only from ½ *d.* to 1 *d.* per lb., very large quantities are shipped from the Brazils and Hayti to the Cape, and thence re-shipped to England; the English consumer thus pays the increased duty, and the difference of freight, and the foreign coffee is not excluded from the British market, though it was obviously the purpose of the law to exclude it.

Your Committee cannot refrain from impressing strongly on the attention of The House that the effect of prohibitory duties, while they are of course wholly unproductive to the revenue, is to impose an indirect tax on the consumer, often equal to the whole difference of price between the British article and the foreign article which the prohibition excludes. This fact has been strongly and emphatically urged on Your Committee by several witnesses; and the enormous extent of taxation so levied cannot fail to awaken the attention of The House. On articles of food alone, it is averred, according to the testimony laid before the Committee, that the amount taken from the consumer exceeds the amount of all the other taxes which are levied by the Government. And the witnesses concur in the opinion that the sacrifices of the community are not confined to the loss of revenue, but that they are accompanied by injurious effects upon wages and capital; they diminish greatly the productive powers of the country, and limit our active trading relations.

Q. 692–7.
Q. 2152–7.

Somewhat similar is the action of high and protective duties. These impose upon the consumer a tax equal to the amount of the duties levied upon the foreign article, whilst it also increases the price of all the competing home-produced articles to the same amount as the duty; but that increased price goes, not to the Treasury, but to the protected manufacturer. It is obvious that high protective duties check importation, and consequently, are unproductive to the revenue; and experience shows, that the profit to the trader, the benefit to the consumer, and the fiscal interests of the country, are all sacrificed when heavy import duties impede the interchange of commodities with other nations.

Q. 1267.

The inquiries of Your Committee have naturally led them to investigate the effects of the protective system on manufacture and labour. They find on the part of those who are connected with some of the most important of our manufactures, a conviction, and a growing conviction, that the protective system is not, on the whole, beneficial to the protected manufactures themselves. Several witnesses have expressed the utmost willingness to surrender any protection they have from the Tariffs, and disclaim any benefit resulting from that protection; and Your Committee, in investigating the subject as to the amount of duties levied on the plea of protection to British manufactures, have to report that the amount does not exceed half a million sterling; and some of the manufacturers, who are supposed to be most interested in retaining those duties, are quite willing they should be abolished, for the purpose of introducing a more liberal system into our commercial policy.

Q. 339.

Q. 8–10.

Q. 21. 24–6.

Your Committee gather from the evidence that has been laid before them, that while the prosperity of our own manufactures is not to be traced to benefits derived from the exclusion of foreign rival manufacturers, so neither is

Q. 297. Q. 303-5-6. Q. 380. the competition of continental manufacturers to be traced to a protective system. They are told that the most vigorous and successful of the manufactures on the Continent have grown, not out of peculiar favour shown to them by legislation, but from those natural and spontaneous advantages which are associated with labour and capital in certain localities, and which cannot be transferred elsewhere at the mandate of the Legislature, or at the will of the manufacturer. Your Committee see reason to believe, that the most prosperous fabrics are those which flourish without the aid of special favours. It has been stated to Your Committee, that the Legislation of Great Britain, whenever it is hostile to the introduction of foreign commodities, is invariably urged by the foreign states that produce such commodities, as a ground and a sanction for laws being passed by them hostile to the introduction of products of British industry; and while on the one hand, there is reason to believe that the liberalizing the Tariffs of Great Britain would lead to similar favourable changes in the tariffs of other nations, so it is seriously to be apprehended that a persistence in our illiberal and exclusive policy will bring with it increased imposts on, if not prohibitions against, the products of British labour being admitted to other countries.

Q. 289-90. Q. 301.

Q. 295.

Q. 282.

Q. 645. Q. 648-9. Q. 756-7. Q. 773. 775.

With reference to the influence of the protective system upon wages, and on the condition of the labourer, Your Committee have to observe, that as the pressure of foreign competition is heaviest on those articles in the production of which the rate of wages is lowest, so it is obvious, in a country exporting so largely as England does, that other advantages may more than compensate for an apparent advantage in the money price of labour. The countries in which the rate of wages is lowest are not always those which manufacture most successfully; and Your Committee are persuaded that the best service that could be rendered to the industrious classes of the community, would be to extend the field of labour, and of demand for labour, by an extension of our commerce; and that the supplanting the present system of protection and prohibition, by a moderate Tariff, would encourage and multiply most beneficially for the State and for the people our commercial transactions.

Your Committee further recommend, that as speedily as possible the whole system of differential duties and of all restrictions should be reconsidered, and that a change therein be effected in such a manner that existing interests may suffer as little as possible in the transition to a more liberal and equitable state of things. Your Committee is persuaded that the difficulties of modifying the discriminating duties which favour the introduction of British colonial articles would be very much abated if the Colonies were themselves allowed the benefits of free trade with all the world.

Although, owing to the period of the Session at which the inquiry was begun, Your Committee have not been able to embrace all the several branches which come within the scope of their instructions, they have thought themselves warranted in reporting their strong conviction of the necessity of an immediate change in the Import Duties of the kingdom: and should Parliament sanction the views which Your Committee entertain on these most important matters, they are persuaded that by imposts on a small number of those articles which are now most productive, the amount of each impost being carefully considered with a view to the greatest consumption of the article, and thereby the greatest receipt to the Customs, no loss would occur to the revenue, but, on the contrary, a considerable augmentation might be confidently anticipated.

The simplification they recommend would not only vastly facilitate the transactions

transactions of commerce, and thereby benefit the revenue, but would at the same time greatly diminish the cost of collection, remove multitudinous sources of complaint and vexation, and give an example to the world at large, which, emanating from a community distinguished above all others for its capital, its enterprize, its intelligence, and the extent of its trading relations, could not but produce the happiest effects; and consolidate the great interests of peace and commerce by associating them intimately and permanently with the prosperity of the whole family of nations.

6 *August* 1840.

PROCEEDINGS OF THE COMMITTEE.

Lunæ, 18° *die Maii*, 1840.

Present:

Mr. Hume.	Mr. Villiers.
Mr. Williams.	Sir H. Parnell.
Hon. W. Duncombe.	Mr. Thornely.
Mr. A. Chapman.	Mr. Tufnell.
Mr. O. Gore.	Sir C. Douglas.

Mr. HUME was called to the Chair.

Returns ordered.

[Adjourned.

Jovis 6° *die Augusti*, 1840.

Present:

Mr. Chapman.	Sir H. Parnell.
Sir C. Douglas.	Mr. Thornely.
Mr. Ewart.	Mr. Villiers.
Mr. Hume.	

Motion made (Mr. *Ewart*) and question proposed, "That the Committee do make a report to the House, together with a report of the evidence taken before them."

Amendment proposed (Sir *C. Douglas*), to leave out all the words from the first word in order to insert these words:—"The evidence, although partial and limited, is of so various and valuable a character, that your Committee do not feel they should be justified in expressing any opinion founded on the impressions it is calculated to create.

"Your Committee consider that further information ought to be afforded, before they can venture to make any recommendation as the result of their labours; and consequently they do not hesitate to suggest the reappointment of a Committee, early in the next session, to continue the investigation of this important subject.

"Your Committee beg leave to report the evidence already taken, as being deserving the most serious consideration of the House."

Question put, "That the words proposed to be left out stand part of the question."

Committee divided.

Ayes 4.	Noes 2.
Sir H. Parnell.	Mr. A. Chapman.
Mr. Thornely.	Sir C. Douglas.
Mr. Ewart.	
Mr. Villiers.	

Proposed Report (Mr. *Hume*) read and considered paragraph by paragraph.

Motion made (Sir *C. Douglas*), That the word "various," be left out. Question put, "That the word proposed to be left out do stand part of the question."

Committee divided.

Ayes 3.	Noes 3.
Mr. Thornely.	Sir H. Parnell.
Mr. Ewart.	Mr. A. Chapman.
Mr. Villiers.	Sir C. Douglas.

The Chairman gave his vote with the Noes, so it passed in the negative.

In

In page 3, amendment proposed (Sir *C. Douglas*) to leave out all the words from the word "House" to the end of the paragraph.

Question put, "That the words proposed to be left out stand part of the question."

Committee divided.

Ayes 4.	Noes 2.
Mr. Thornely.	Mr. A. Chapman.
Mr. Ewart.	Sir C. Douglas.
Sir H. Parnell.	
Mr. Villiers.	

In page 4 of proposed Report, 2d paragraph read, amendment proposed (Sir *C. Douglas*), "That this paragraph be omitted." Question put, "That this paragraph do stand part of the Report."

Committee divided.

Ayes 5.	Noes 1.
Mr. Thornely	Sir C. Douglas.
Sir H. Parnell.	
Mr. Ewart.	
Mr. Villiers.	
Mr. A. Chapman.	

Motion made (Mr. *Chapman*) to insert after the word "kingdom" these words, "as far as regards the 144 articles enumerated." Question put, "That these words be here inserted."

Committee divided.

Ayes 2.	Noes 4.
Sir C. Douglas.	Mr. Thornely.
Mr. A. Chapman.	Sir H. Parnell.
	Mr. Ewart.
	Mr. Villiers.

Paragraph agreed to, so it passed in the negative.

On the last paragraph being read and agreed to, question put, "That this Report, as amended, be made to the House."

Committee divided.

Ayes 4.	Noes 2.
Sir H. Parnell.	Sir C. Douglas.
Mr. Thornely.	Mr. A. Chapman.
Mr. Ewart.	
Mr. Villiers.	

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MINUTES OF EVIDENCE.

Lunæ, 6° *die Julii*, 1840.

MEMBERS PRESENT.

Mr. A. Chapman.
Sir G. Clerk.
Mr. Ewart.
Mr. Ormsby Gore.
Mr. J. Hume.
Sir H. Parnell.
Mr. Thornely.
Mr. Villiers.
Mr. W. Williams.

JOSEPH HUME, Esq. IN THE CHAIR.

John M'Gregor, Esq. called in; and Examined.

1. *Chairman.*] WHAT situation do you hold in the Board of Trade?—I am one of the joint secretaries. *J. M'Gregor*, Esq. 6 July 1840. (*See* Appendix.)

2. Have you seen the returns which were called for by this Committee respecting the imports of last year?—I have.

3. Will you state to the Committee the amount of customs for the past year, and, if you can, distinguish the several amounts which are considered as protective on our manufactures, or on our colonial produce, from those which are levied for fiscal purposes?—The net amount of the revenue, for the year ending 5th January 1840, or for the fiscal year 1839, was 22,962,610 *l.*

4. Will you state from whence you take that amount?—I have taken it from the corrected customs returns for the United Kingdom; the customs returns give the net amount, after deducting the charges of collection.

5. Can you state how many articles or entries there are in the Act for collecting that amount?—In the whole schedule of duties (of the Customs Act, 3 & 4 W. 4, c. 56) there are 1,150 articles enumerated.

6. Do you mean that each of those 1,150 has a separate rate of duty chargeable?—They have each a fixed specific duty charged on them.

7. Can you state how many unenumerated articles there are in addition?—No; the unenumerated articles come in under a fixed *ad valorem* duty; I do not know the number; the one *ad valorem* duty is 5 per cent., which is levied on certain articles named, as hair, unmanufactured painters' colours, medals, ore, raw fruit, &c. &c., not otherwise enumerated: this duty is limited to a few articles. The other *ad valorem* duty of 20 per cent. is on all articles not in any way named in the tariff. There are *ad valorem* duties on named articles, as on oil, not otherwise enumerated, or charged a duty 50 per cent.

8. Can you state the several articles upon which you consider a duty is levied, as a protection to British manufactures?—The amount of the revenues received for the year I have named, on 20 enumerated heads of articles of British manufacture, is 402,575 *l.* The articles are, brass manufactures, duty 30 per cent.; the revenue was 1,710 *l.*: boxes of all kinds, duty 20 per cent.; revenue, 2,769 *l.*: bugles, duty 1 *s.* per lb., and musical instruments 20 per cent.; revenue, 2,140 *l.*: hardware, porcelain china, &c., duty from 15 to 20 per cent.; revenue, 5,623 *l.*: clocks and watches, 25 per cent. duty; revenue, 9,628 *l.*: copper manufactures of all kinds, duty 30 per cent.; revenue, 731 *l.*: cotton manufactures, duty 10 per cent., and made-up cotton manufactures, 20 per cent; revenue, 6,584 *l.*: embroidery and needlework, duty 30 per cent.; revenue, 8,875 *l.*: flowers, artificial, not of silk, duty 25 per cent.; revenue, 5,299 *l.*: glass bottles and all other sorts of glass, duty 30 to 120 per cent.; revenue, 27,304 *l.*: manufactures of hair and goats' wool, duty 30 per cent.; revenue, 3,097 *l.*: hats of chip and straw, duty 20 *s.* per dozen; revenue, 1,729 *l.*: leather gloves 20 to 40 per cent.; revenue, 18,505 *l.*; manufactures of leather, including

J. M'Gregor, Esq.

6 July 1840.

shoes and boots, 30 per cent. duty; revenue, 6,095 *l.*: paper and paper-hangings, duty 3 *d.* to 9 *d.* per lb., and 1 *s.* per square yard; revenue, 1,573 *l.*: plaiting, of chip and straw, duty 17 *s.* to 20 *s.* per lb.; revenue, 19,637 *l.*: silk manufactures of all kinds, various duties, 20 to 40 per cent.; revenue, 247,361 *l.*: toys of all kinds, duty 20 per cent.; revenue, 3,793 *l.*: Cologne water, 1 *s.* per flask, or 30 *s.* per gallon; revenue, 5,009 *l.*: woollen manufactures, 15 per cent. duty, and made up 20 per cent. duty; revenue, 25,113 *l.* Total duty levied on 20 leading articles of manufacture, 402,575 *l.*

9. Does that amount represent the whole amount of customs received as a protection to the different manufactures of this country?—No, on unenumerated articles there is, beyond this, 40,380 *l.*; total on manufactures, 443,355 *l.*

10. Does that amount of 443,355 *l.* constitute, as far as you know, the whole amount of protection given to the manufactures of this country?—With the exception of the amount received on cotton manufactures and woollen manufactures, the duties of which are not considered protective, inasmuch as neither the manufacturers of the one or the other require any protection; on the contrary, they have stated that they want no protection whatever. It is a revenue duty of 10 per cent. on cotton manufactures, and of 15 per cent. on woollen manufactures.

11. What parties have stated that no protection is required?—Frequent statements have been made by those engaged in these manufactures.

12. To the Board of Trade?—Yes, and they have generally expressed it as their opinion that they require no protection.

13. Mr. *Villiers.*] Can you state that in some cases a duty cannot be protective from the relative cost of the articles as they are produced at home and abroad?—It is a curious fact with regard to some manufactures that are protected, the linen and silk manufactures, for example, that those two branches of industry have been more frequently in a greater state of distress and misery than any others. I allude chiefly to the silk manufactures, which have been the most highly protected, and to the linen only where they have been conducted with a view to high prices under the shield of protection.

14. But are there not some facts connected with this trade, from which we might infer that no duty imposed upon the foreign article could offer any protection to the same kind of article produced at home, such as our producing and exporting largely of the article at the time that there is a duty upon it when imported?—The fact of the duty being 10 per cent., and the revenue derived on cotton manufactures being only 6,584 *l.*, are evidence, with perhaps a few exceptions in regard to Germany, that those goods are produced or sold here as cheap as in other countries, and that they require no protection; but as far as I have been able to ascertain in regard to cotton and woollen manufactures, the manufacturers themselves, immediately after the peace, declared that unless they changed their system, they could not succeed; that is, that they must manufacture in large quantities; that instead of going upon the old system of large profits, they must go upon the principle of small profits and great sales.

15. In consequence of going upon that better system, is the result that they produce those articles cheaper than the manufacturers abroad?—They have produced them hitherto cheaper than the chief manufacturers abroad; but they have found latterly in the Mediterranean, that the woollen cloths of the south of France are produced cheaper than ours; coarse cloths from the south of France meet us in the foreign market, and have driven our cloths out of the Italian markets, and the markets of Egypt, to some extent.

16. Do you suppose that those cloths would come into competition with our own, if this duty were not imposed?—No; a duty of 10 and 15 per cent. is no protection; the expense of transport, if they produced them on the spot so much cheaper than ours, would be equal nearly to 10 and 15 per cent.; every duty, if paid, is protective that exceeds the cost of transporting the goods, produced at the same price, from the country where they are produced to the country where they are sold.

17. Then, according to your statement, of the cloths produced in the south of France, that being the place where they are chiefly produced cheaper than our own, the duty is not high enough to be a protecting duty?—The duties that may be considered protective are not those imposed upon all the 20 articles which I have enumerated. On cotton manufactures the duty of 10 per cent. can neither be considered

a pro-

a protective duty, from its amount, nor from the amount of revenue that it yields; it shows that the competition is pretty nearly equal in regard to cotton manufactures, and that there is no protection whatever required by the trade itself.

18. Sir *George Clerk.*] What was the object of the Legislature in imposing that duty?—The object must have been purely a revenue object with respect to the 10 per cent. duties, on whatever article imposed.

19. *Chairman.*] Can you state the amount of cotton manufacture which we exported last year?—£. 17,694,303 in value of woven articles; that is, exclusive of cotton twist; the cotton twist exported was 6,857,826 *l.* in value; both together amounted to 24,552,129 *l.*

20. Do you consider that when we export so large an amount of cotton manufactures, the very small sum of 6,584 *l.* received on imports is a proof that the manufacture generally requires no protection?—Certainly.

21. You have mentioned that that has been stated to the Board of Trade; are there any official documents which would show that the trade do not require any protection for cotton?—I am not aware that there are any official documents before the Board, but this has been frequently stated by deputations.

22. Will you state the amount of exports of woollen cloths of the same kind as those for which we have received 25,113 *l.* of duty on imports?—The declared value of the exports of woollen manufactures for last year was 6,278,099 *l.* exclusive of woollen yarn, the value of which is stated at 401,188 *l.*

23. Mr. *Villiers.*] Is the same rate of duty levied on woven goods and yarn imported from abroad?—It is an *ad valorem* duty of 15 per cent. on all woollens not made up into apparel, but when made up, 20 per cent. There is a difference with regard to worsted yarn, the duty on which is 6 *d.* per lb.

24. *Chairman.*] Have you any means of knowing how far the manufacturers of woollen cloths and yarns consider that they require protection?—Since I have been at the Board of Trade, we have had several woollen manufacturers, amongst various other manufacturers, at the Board, and they have invariably to me disclaimed requiring any protection whatever.

25. Mr. *Gore.*] You say that the woollen and cotton manufacturers have stated that they require no protection, and that therefore you do not call those protecting duties?—Yes.

26. Mr. *Villiers.*] And you express the same opinion with respect to woollens that you have done with regard to cottons, viz. that the duty cannot act as a protection when we export so large a quantity?—Certainly. I am not prepared however to say that this duty will not very soon become a protection, inasmuch as the manufacturers in the south of France, and in some of the cloth manufactories in Verviers, Eupon and other places in the neighbourhood of Aix-la-Chapelle, and in Westphalia, and also in Saxony, possibly in Moravia, may produce woollens at a cost so much less than ours, as may be equal not only to the expense of transport, but also to the 15 per cent. on the import.

27. But your reason for considering it not a protection is, that people get what they want at the cheapest market, and if they could get it cheaper in another country they would do so?—They would.

28. *Chairman.*] Would not the lower price of foreign goods have an effect in lessening the exports of our woollens instead of their coming into this market?—What I would observe with regard to the export of our woollens, particularly to the states of the Germanic Union, is this, the actual amount of our export to those countries has not diminished since the establishment of the Prussian tariff over the whole of those countries; but I found in all parts of Germany that Americans and other purchasers for South America and Cuba came to the fairs of Leipzic and Berlin, and also to Vienna, to purchase woollens and cottons at those markets for the markets of South America, Cuba, and the United States, which we used entirely to supply before.

29. Mr. *Villiers.*] When you say that the export of our woollens has not diminished to Germany, do you speak of those states included in the Germanic League?—Yes; there is no doubt that the consumption of our woven manufactures has decreased in those states; but very extraordinary facilities have been afforded under the Prussian system for the transport of goods; the consequence has been, since the year 1833, that a much greater quantity of British manufactures have been sold to be sent through, and out of the states under the Germanic Union, into

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other countries, from the facility which has been extended by the Prussian government in respect to the inland warehousing; all importers of respectability residing within the Germanic states are allowed to bring their goods to their own warehouses; in the towns where fairs are held they are weighed when they are put in; at the end of six months the goods remaining are reweighed; on being first weighed the duty is charged to the merchant in the customs books; they receive credit at the end of the six months for all that has been sold for transit, and for what remains on hand, paying up the difference of duty for what has been sold for consumption: for the goods then remaining on hand, the duty is charged against them for another six months, and the facility thus created by the Prussian government has been found to be very convenient to the importers, for they generally receive the money for the goods they sell before they pay the duties. The goods sent out in transit are chiefly smuggled into Poland and into Russia, or carried to the East through Germany, so that they are not consumed in the country.

30. Do you know that the consumption of British woollen goods has diminished in those countries within the last few years?—The consumption of British woollens and British cottons has diminished, I think to the extent of one-half, in all the Rhenish states. But the general declared value of British and Irish produce and manufactures exported from the United Kingdom to Prussia, Germany and Holland, during the years from 1833 to 1838, both inclusive, has been during these years as follows:—

	Prussia.	Germany.	Holland.	Total.
	£.	£.	£.	£.
1833	144,179	4,355,548	2,181,893	6,681,620
1834	136,423	4,547,166	2,470,267	7,153,856
1835	188,273	4,602,966	2,648,402	7,439,641
1836	160,722	4,463,729	2,509,622	7,134,073
1837	131,536	4,898,016	3,040,029	8,069,581
1838	155,223	4,988,900	3,549,429	8,693,552

31. Mr. *Thornely.*] Who now supply the consumption that we supplied formerly?—Cotton manufactures are supplied by the print manufacturers of Berlin, Westphalia and Saxony, and also by some very large manufacturers established in Wirtemburgh, and in the Great Duchy of Baden, and also by the Swiss manufacturers.

32. Mr. *Villiers.*] Is it from that you infer the duty might become protective, inasmuch as we may be importers from Germany?—I infer that it may be protective merely for consumption in England, inasmuch as similar manufactures have been produced there so cheap, that the Americans now purchase very largely, for the purpose of exporting not only to the United States, but re-exporting again to South America and the East Indies.

33. In fact they go to Germany, that being the cheapest market?—Yes, for several woven goods.

34. *Chairman.*] Are you able to state whether it is on account of the better patterns of the prints, or the cheapness of the fabrics, that they are sold so largely?—It is owing certainly to the cheapness; many of the patterns are exact imitations of those of Manchester and France.

35. Mr. *Villiers.*] It is in the heavy coarse woollens that we have lost our market in Germany?—In the very heavy coarse woollens we have lost the market, not, as many people assert, from the high duty in the Prussian tariff, but from the cheap German production of the coarser goods.

36. Sir *G. Clerk.*] you stated that notwithstanding the Prussian tariff, an equal quantity of British woollen goods was still imported into the states under the Germanic Union?—Yes.

37. For the purpose of being re-exported to the countries in the east of Europe?—They are smuggled contraband into Russia by the Jews of Brody, and they are also exported through the whole continent of Europe, by the Danube, to the countries of the Black Sea.

38. If the American merchant finds it more convenient to purchase German goods at the great fairs of Berlin and Leipzic for exportation to America, can you state why it would not suit the smugglers in the east of Europe to smuggle German

man manufactured goods instead of British, at a cheaper price?—The reason given to me by one of the principal importers of British goods, was this: he said that it required a long period before the people of the east changed their customs and habits, and that it had been the custom at Manchester for the last half century to manufacture particular goods for the inhabitants of those countries.

39. Mr. *Villiers.*] You do not doubt that when they discover that they get as good an article from the German manufacturers at a cheaper rate, they will buy the articles of them?—Mr. Koch, our consul at Frankfort, has written to me frequently within the last three years, stating that the way in which we should lose our market would be by the inhabitants of the countries which we supplied changing their habits; that they would give up the habit of using our manufactures; that is the ground of alarm which he has always expressed, and this has already been verified to some extent in Germany.

40. Are you aware that the manufacturers now put on English marks upon different articles of foreign manufacture, in order that the people who have been accustomed to have them from England may believe that those articles came from England?—The head of a large house in Frankfort stated to me, as far back as 1835, that they had commenced sending from Westphalia large quantities of goods with English marks to Glasgow, for the purpose of their being re-exported from Glasgow as Glasgow manufactures.

41. Mr. *Thornely.*] Are any considerable quantities of woollen and cotton goods brought into this country to be bonded for exportation?—I have only heard of those that were sent to Glasgow; but we consider it contrary to law for them to put English marks upon foreign goods. I have various specimens of British marks and cards that were printed for the sales at Frankfort, and, if I recollect well, the place where they were printed was Birmingham, and those are sent out to America, &c. in packages; they are sent, I think, not in the same cases with the goods, but in another box, to be put upon the goods when they arrive.

42. Sir *G. Clerk.*] Is what you consider to be the prejudice of some of the inhabitants of the eastern states of Europe in favour of English goods, that they prefer the texture of the article manufactured, or is it a prejudice in favour of the goods from their having the name of English goods?—I should think partly from their having the name of English goods, and partly from their being the same kind, colours and patterns, as those they have been accustomed to wear and to purchase.

43. The description of goods which they prefer cannot be manufactured so cheaply in the German states as they can obtain them from England?—I believe the goods can be manufactured as cheaply; but there is a difference in the taste of the people who require them, and that is the reason which has been given to me in Leipzic and in Germany generally.

44. *Chairman.*] Will you state on what principle you have selected those 20 enumerated articles as articles on which the duty has been laid on to protect our manufactures, and not for the purposes of revenue?—The articles selected here were selected incidentally, not with a view of their being laid on either for protection or for revenue, but merely to show the very small amount of duty that we receive altogether upon manufactures; and this, more strictly speaking, is the result of a synopsis I have made of our customs duties as regards revenue, to show how great a number of articles we enumerate with a specified duty, and how very small a number of those contribute essentially to the revenue.

45. Will you deliver in that paper which you have prepared upon that subject?—

[*The Witness delivered in the same, which is as follows:*]

	£.
The net produce of the Revenue of the Customs (Inwards) of Great Britain, for the year ending 5th January 1840, amounted to - - - - -	20,956,551
Ditto - - - - Ditto - - of Ireland - - - - - - -	2,006,059
Total - - £.	22,962,610
Of the above Revenue, there is levied on 146 articles - - - - -	22,881,850
On all tariffed and enumerated, and on all other unenumerated articles -	80,760
Total - - £.	22,962,610

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On the following 10 leading articles of importation, the Revenue levied in the year ending 5th January 1840 was,

	£.
1.—Sugars and molasses	4,826,917
2.—Tea	3,658,763
3.—Spirits	2,615,413
4.—Wine	1,849,308
5.—Tobacco	3,495,686
6.—Coffee and cocoa	794,818
7.—Fruits of all kinds	462,002
8.—Timber and dye-woods	1,668,584
9.—Corn, grain, meal, and rice	1,131,075
10.—Provisions (including bacon, hams, butter, eggs, &c.)	368,560
Total Amount £.	20,871,136

On the following 6 articles the duties levied in the year ending 5 January 1840 were as follows; viz.

	£.
1.—Seeds of all kinds	145,712
2.—Oils of all kinds	69,964
3.—Spices of all kinds	98,261
4.—Hides and skins	94,987
5.—Tallow	181,999
6.—Wool (cotton and sheep's)	556,225
£.	1,147,148
Which added to the duties levied on the 10 articles in the preceding list, viz.	20,871,136
Gives a Grand Total on 16 unmanufactured articles of £.	22,018,284

Total Net Revenue	£. 22,962,610
Balance received on 1,136 minor articles	944,326

Therefore the duty levied on all the remaining 514 articles, including all raw materials and manufactured goods, is 55,674 *l.* less than one million.

The Revenue levied on Manufactured Articles was as follows:

	Duty.	£.
Brass manufactures	30 per cent.	1,710
Boxes of all kinds	20 —	2,769
Bugles	1 *s.* per lb.	2,140
Earthenware, china, &c.	15 to 20 per cent.	5,623
Clocks and watches	25 —	9,628
Copper, manufactures of	30 —	731
Cotton, manufactures of	10 per cent. and made up 20%	6,584
Embroidery and needlework	30 per cent.	8,875
Flowers, artificial (not of silk)	25%	5,299
Glass bottles, and all other sorts of glass	30 to 120%	27,304
Hair and goats' wool, manufactures of	30%	3,097
Hats of chip and straw	20 *s.* per dozen	1,729
Leather gloves	20 to 40%	18,505
Manufactures of leather, including shoes and boots	30%	6,095
Paper and paper-hangings, 3 *d.* per lb., and 1 *s.* p' square yard, and hangings		1,573
Plaiting, of chip and straw	17 *s.* to 20 *s.* the lb.	19,637
Silk manufactures	various duties, 20 to 40%	247,361
Toys	20%	3,793
Cologne water	1 *s.* per flask, or 30 *s.* the gallon	5,009
Woollen manufactures	15%, and made up 20%	25,113
Total Duty levied £.		402,575
On manufactures, except so much as is included in the 80,760 *l.* received from the remaining enumerated tariffed and non-enumerated articles; say one-half on manufactures		40,380
Total on Manufactures £.		443,355
Duty levied on raw materials, exclusive of cotton and wool, dye-woods, oils, tallow, seeds, hides, and skins		500,971
Total Duties levied on Manufactures and Minor Raw Materials £.		944,326

46. Sir *G. Clerk.*] Have you enumerated the whole of the manufactured articles upon which duty appears to be charged?—No; there are the non-enumerated articles into which manufactures with others enter, but which only produce 40,380 *l.*

47. Mr. *Villiers.*] Do you think the smallness of the amount collected can be any test of the amount of protection?—No, I do not think the mere smallness of the amount is any test; for example, take an article on which the duty has undoubtedly been laid as a protective one; that is, on silk manufactures; notwithstanding the high duty the legal imports yielded 247,361 *l.* net revenue; more than one-half of the whole amount of duty yielded by all other manufactures imported: which shows that while we receive a great revenue on silk goods, silk manufactures are manufactured so much cheaper in other countries as to be able to bear a duty of from 30 to 40 per cent. in this country. Both facts are at the same time evidence of the fictitious rotten state of manufactures requiring such protection.

48. Does the amount of revenue collected upon any article afford any test of the extent of protection, because if the article is highly protected, the amount of revenue would be very small, would it not?—Not in all cases; it would be very small if you produced the articles as nearly as possible at the same price as you would produce them in another country, that is, with the difference of the protecting duty; if you make the protecting duty but very little more than the difference between the expense of producing in the two countries, you would have a small revenue; but when you come to the silk manufacture, which yields a revenue of 247,000 *l.* a year, and when we are well convinced that the contraband trade in silk is carried on to a great extent, and that if upon all the silk introduced into this country the duty was paid, the treasury would receive probably more than 400,000 *l.*, it is evident that the silk introduced, after paying the cost of transport and paying the duty of from 30 to 40 per cent., must be manufactured much cheaper, otherwise it would not yield a profit by being imported into his country.

49. *Chairman.*] May there not be articles included in that amount which are not manufactured exactly of the same kind here, and which, consequently, are imported and pay duty on account of their novelty, and do not actually come into competition with our manufactures?—Those articles which are imported are, generally speaking, of a different description from ours; they are articles of a heavier and more expensive and fanciful texture and workmanship than any we produce in this country.

50. Why do you consider the duty of 30 per cent. upon brass to be a duty imposed as a protection to the brass manufacturers of this country?—In regard to brass manufactures, the high duty of 30 per cent. may be considered as a protection, inasmuch as it shuts out the importation so far as only to give a revenue of 1,710 *l.*

51. Mr. *Villiers.*] You mean, that if the duty was less we should import more of the article?—Certainly we should import more; but there is another reason which prevents importation, that is, brass manufactures are articles of great weight in proportion to their value; they are articles that you can scarcely introduce by contraband.

52. *Chairman.*] Will you state what is the amount of brass manufactures exported by us?—The duty on brass and copper is the same; the exports of brass and copper manufactures were 1,293,977 *l.* for 1839.

53. If the duty on brass was lowered or altogether taken away, have you any means of stating what would be the result?—My own opinion is, that a small increase in the importation of German articles different in fashion from those we manufacture might take place, such as improved coffee-pots, and a very few other articles; but the duty of 30 per cent. which was laid on as a protection, is in fact very little protection, because the protection is not required for brass manufactures.

54. Mr. *Villiers.*] Do you remember the duty being lowered upon copper within a few years?—No.

55. *Chairman.*] You say that you do not consider the duty would be required except for those new articles, which for their rarity and fashion might be used here; what are the grounds for forming that opinion?—The grounds are that we have the metals so much cheaper in this country, and the power of working them so much more readily than they have in other countries, having the fuel and the metal not far distant from each other.

56. Are you able to state how far, in Germany, our brass and copper manufac-

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tures have been interfered with by the Prussian tariff, or any late regulations?—No, I do not think they have been much interfered with, because the Prussian tariff applied to the consumption of more than half the population previous to the Union, and the brass manufactures of Solingen and other places in Westphalia were at all times produced nearly as cheaply as ours, and better suited for the consumption of the country.

57. Have you had any opportunities of knowing how far the manufacturers of brass and copper articles in England consider a protecting duty necessary?—As far as I have had any opportunity of knowing or hearing, they require no protection whatever.

58. With regard to porcelain, you have stated that 5,623 *l.* is received on the importation of porcelain; what is the amount of exports?—£. 768,496.

59. Are you able to state to what markets they principally go, and how far taking off the duty on the imports would interfere with them?—With the exception of the finer porcelain of France, I do not think that any other could come into much competition with ours at the present time, and I think that lowering the duty would have very little effect, either one way or the other, upon them.

60. Are you able to state, from your acquaintance with Germany and France, the relative price there, and how far our articles of earthenware are in demand?—For our coarse pottery, the sale or demand has nearly disappeared altogether in Northern Germany. Since the change in the Austrian tariff, admitting it at a low duty, a great increase has taken place in the demand for all kinds of British earthenware.

61. Are you able to state on what class of articles this duty is received?—Nearly altogether upon fine porcelains.

62. Do they come into competition with ours?—Very little; they come in principally as fancy articles.

63. Mr. *Villiers.*] You are not aware of earthenware being produced cheaper anywhere than in England?—None, except some very coarse delft ware in Holland.

64. *Chairman.*] What is the duty on coarse earthenware?—Fifteen per cent. *ad valorem*; on porcelain it is 20 per cent.; they are included under the same head in the return.

65. Are you able to state how far the duty on clocks, of 20 per cent., operates as a protective duty, and whether it could be reduced?—The duty of 20 per cent. upon clocks is considered as a protective duty, both by the German and French manufacturers, but clocks still come in from Germany, from Switzerland, and from France.

66. Mr. *Villiers.*] If the duty was reduced, do you think that we should import to a larger amount of that article?—We should either import to a larger amount, or else the value of labour and skill in this country upon that manufacture must continue to be employed, from the superiority of the latter, at a higher rate than the price of labour in other manufactures, or at least equal to the value of labour in, and the expense of importing clocks and watches from other countries.

67. But it would not supersede the English manufacture, if the duty was reduced?—I think not to any great extent.

68. *Chairman.*] Would the effect of competition be to lower the prices generally in England, rather than to diminish the revenue?—The effect of competition would be neither more nor less than lowering the price of the article in England to what might be considered a more natural price, that is, that the same profit should be paid for labour and genius in that article as is paid for labour and genius in other articles.

69. Mr. *Villiers.*] Is the same duty charged upon jewellery and fine work of that kind, as upon clocks and watches?—It is 25 per cent. upon clocks and watches, and 20 per cent. on jewellery, five per cent. less.

70. Have you any knowledge that clocks, watches, jewellery, &c. are produced cheaper abroad than in England?—Clocks and watches, and certain fancy articles of jewellery are produced, both at Vienna and in Switzerland and Paris, cheaper than in England; but they differ very much both in quality and fashion.

71. *Chairman.*] When you speak of France, is it not a fact, that a very large proportion of the watches used in France, and sold as French, are manufactured in Switzerland?—A great portion of the works of the French watches are manufactured in Switzerland, and put together at Paris; formerly the introduction of the works and watches into France was prohibited, but the officers of the customs discovered

discovered that every attempt to stop their coming in proved abortive, and therefore they lowered the duty upon all Swiss watchworks to a mere nominal duty; since that time the watchmakers of Paris have been supplied chiefly with the works of watches from Switzerland, and they are put together at Paris. Some of a highly superior kind are entirely made at Paris, but the cost is at least equal to that of the best English manufacture.

72. Are you able, from any information at the Board of Trade, to state what would be the effect of lowering this protective duty?—No; the only information that I have publicly known is, that we have had frequent deputations from the silk and glass manufacturers, and from paper-hangers, and a few others, requiring protection; but from watchmakers never.

73. Mr. *Gore.*] Upon the duty being reduced, a vast quantity was brought into Paris from Switzerland?—Yes.

74. Would not that be the case here?—In France they require higher paid labour of that kind, and in Switzerland they carry on greater division of cheaper labour than in Paris; the same minute division of labour does not exist in Paris as exists in England.

75. *Chairman.*] Will you state what our exports of glass were last year, and how far this duty of 30 per cent. and upwards protects the manufacturers here?—The export of glass of all kinds was 371,270 *l.*

76. Are you able to state what would be the effect of lowering the duty, which you have stated to be from 30 to 120 per cent.?—We have two duties on glass, the one *ad valorem* and the other by weight; the lowest duty on glass is 20 per cent.; that duty is levied upon glass not otherwise described, old broken glass, only fit to be manufactured, consequently that is subject to an excise duty upon being manufactured in this country, on which there is a further charge for every hundred weight of 4 *l.*

77. What proportion does that bear to the excise duties that are levied upon glass?—The proportions vary very much, according to the quality of the glass; but, generally speaking, the duty appears to me to be from 30 to 40 per cent. over the excise duty.

78. Do you know any reason why the duty on the import should be more than the duty that is levied by the excise on the manufactures of this country?—The only reason that I can give is that it was a heavy duty, imposed for protection, and the glass manufacturers are among those who protest against any reduction of the duty on glass; still the fact with regard to plate glass or large looking-glasses is this, that notwithstanding the high excise duty large plated looking-glasses are sold quite as low, and even lower in England than in Paris. The duty is especially heavy upon all common glass; the difference is more than 100 per cent. between the prices in France and Germany and in England.

79. Then if those looking-glasses are sold now as cheap in England as in France, what occasion is there for any protecting duty beyond that which may be equal to our excise duty here?—None whatever, unless the sum which may be levied is a mere fiscal duty: upon inferior articles, such as glass bottles, common window glass, and the glass that is used for hot-houses for horticultural purposes, the difference of price is from 100 to 200 per cent. owing to the excise duty.

80. Sir *G. Clerk.*] Is a considerable quantity of that glass imported into this country?—No; the duty is a prohibition; glass being an article of great bulk and precarious carriage, is totally shut out from contraband trade.

81. *Chairman.*] Is it within your knowledge that the materials for manufacturing glass are cheaper abroad than they are in England?—No, I think not.

82. Mr. *Gore.*] The glass manufacturers protest strongly for the continuance of the duties?—The glass manufacturers are among the very few who ask for the protecting duties.

83. Mr. *Villiers.*] Do you know why they seek that protection; is it owing to the excise regulation, or owing to their opinion that glass would be produced cheaper abroad?—Most of them, as far as it appears to me, ask for protection from ignorance of the matter.

84. The materials, you say, are cheaper here?—I think, if anything, they are cheaper here.

85. *Chairman.*] Are you able to state how far the duty on hats, which you state to be 20*s.* per dozen, and which produced last year 729*l.*, acts as a protection?—The duty on hats of chip and straw is derived I believe altogether, or nearly altogether, from the Leghorn hats imported into this country; this duty of 20*s.* per

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dozen I consider a very high duty upon that particular kind of hat, the Leghorn hat.

86. If that duty was taken off, would it come into competition with any branch of English manufacture?—We have no similar branch of manufacture in this country; the hat manufacturers in London and the country are a description of manufacturers, I am told, quite different from the manufacturers of Leghorn hats; the only difference that could arise would be that some of those Leghorn hats might be worn instead of others manufactured in this country.

87. Therefore you are not aware how far taking off that duty of 20 *s.* per dozen would interfere with our manufacture?—Very little with this description of chip and straw hat; but the commerce which would increase in this country would be, if the duty were taken off, that in the fine Leghorn straw, and in chip hats.

88. Why do you consider that a protecting duty; may it not be considered as a source of revenue?—It is a small source of revenue; but the revenue would be certainly greater if the duty were less, for there is no fact connected with smuggling that is so well ascertained as the fact of 20 *s.* in silver for the pound weight of straw being a premium for which smugglers will run any risk to carry their trade on; and it is well known that vast quantities of Leghorn fine hats are introduced into this country by contraband.

89. Is it to be considered as a protecting duty rather than as a revenue duty?—It is both one and the other; it is levied for the purpose of revenue, but acts as a premium to smuggling; and as regards its protecting the manufacture of this country, we have no manufacture that I know of similar to the Leghorn hat.

90. Then, strictly speaking, that ought not to come within the class which you have mentioned as protecting duties?—The only way in which it could be considered as a protecting duty, would be to protect one kind of hat against another kind.

91. Sir *G. Clerk.*] The Dunstable hat?—Yes; but the Dunstable is quite a different thing.

92. *Chairman.*] Have any representations been made against this high duty?—Yes, there have; but there have been no representations at all made for continuing it.

93. In your opinion, if it was retained as a source of revenue that amount of duty ought to be greatly reduced?—Yes; the duty of 20 *s.* per pound weight is a premium for the smuggler to run any risk.

94. Sir *G. Clerk.*] Will you state what the *ad valorem* duty upon Leghorn purchased abroad is?—It varies very much; upon some fine and expensive articles it would not be more than five per cent., in others 100 and 200; upon those generally introduced into this country about 100 per cent.

95. Mr. *Gore.*] You consider it a protecting duty, inasmuch as it protects other articles?—Yes; I think it may be so construed.

96. Mr. *Villiers.*] But the Dunstable is a different article altogether?—Yes, I think so.

97. *Chairman.*] Is there any other article which comes into competition with the Leghorn?—None, except as you may substitute another kind of hat for that.

98. Mr. *W. Williams.*] The Dunstable is an inferior class of straw plait?—As far as I know I think it is; it is a different kind altogether.

99. They are both made of wheat straw?—No, the Leghorn is made of rice straw.

100. But they are both called straw bonnets, are they not?—They are both straw; but the Dunstable hats that I have seen at Dunstable are as different in look and appearance as possible.

101. Is not the article made at Leghorn an article superior to the Dunstable?—They are made in Tuscany; and my own opinion is, that two different classes of people would wear them; I am not aware that persons who wear the Dunstable hat would wear the Leghorn; but it is impossible to judge as to fancy or fashion.

102. Is not the Leghorn a superior article to the straw plait made at Dunstable?—It is a much more valuable and lasting article; but some of the Leghorns are very common; the value of a Leghorn bonnet varies from 2 *s.* 6 *d.* to about 40 guineas.

103. Is not a Leghorn superior in appearance as well as more durable?—Not the common kind, I should think.

104. Is not the duty paid upon each quality the same?—Yes.

105. Mr. *Gore.*] Do you not consider the duty upon Leghorn plait as a protective duty to the Dunstable manufacturer?—As a protective duty in the way I allude

I allude to, if we may construe that those who wear Dunstable hats now will, if the duty was reduced, wear Leghorn ones instead of them.

106. Mr. *W. Williams.*] Do you know the relative value of the Tuscan plait, and the plait produced at Dunstable, without the duty?—With the exception of some very common articles worn by the Tuscans, the difference of value between them is enormous. In Lombardy they manufacture a hat which resembles the Tuscan; but the difference of fineness, and the amount of labour which is laid upon the Tuscan hat, is often 20 times as much as the amount laid out in Lombardy.

107. Mr. *Villiers.*] Do you know the difference of labour between the Tuscan hats and the Dunstable?—I should say that it is four times as much in Tuscany; it is done nearly all by hand. My opinion is, that they would be worn in this country only by people of independent incomes.

108. Mr. *Williams.*] Are not Leghorn bonnets worn by people in the middle station of life to a great extent?—Very little, I believe.

109. Do not you think, that if the duty on Leghorn plait were taken off entirely, it would lead to a very great increased consumption of the Tuscany plait, and a comparatively decreased consumption of the plait produced at Dunstable and other places in this country?—No, I think not.

110. Mr. *Thornely.*] Is it believed that the duty of 20 *s.* leads to any smuggling of this article?—I believe that there is scarcely a boat comes over from Calais, or a vessel which arrives, in which smuggling in various articles to some extent does not take place. I had a German servant the year before last, and I discovered afterwards that inside his hat he smuggled several of those bonnets. He bought a large hat with a broad crown, and he contrived to smuggle several Tuscan hats rolled round within the lining of that, and he boasted of it afterwards, and stated the profit he had made.

111. Mr. *Villiers.*] From that you infer that the duty is too high?—I infer it not only from that, but from the fact of 20 *s.* being upon the weight of one pound, a profit tempting to the greatest average risk.

112. *Chairman.*] Do you know how much the duty would be upon a single hat or bonnet?—I am not aware.

113. There is an amount of 8,875 *l.* levied on embroidered works, by a duty of 30 per cent.; can you state what the nature of that embroidery is, and how far it answers as a protection for similar work in this country?—The duty of 30 per cent. must be considered as a protective duty; but in reference to its protecting the manufactures of this country, I believe that the embroidery and needlework that is imported is chiefly fancy work, of high cost and very fine workmanship, and that it interferes very little with the consumption of the home manufacture in this country. It was laid on as a protecting duty, but reducing the duty would not, I think, enable the foreign embroidery to come much into competition with the manufacture of this country.

114. If the duty, which is now so high as 30 per cent., was reduced to 5 or 10 per cent., would it not interfere with the ordinary work in embroidery of this country, supposing that to be of an inferior quality?—The only embroidery that could come into competition with the embroidery in this country, would be embroidery from Switzerland. They embroider near St. Gall and its neighbourhood, at Appenzell, &c. at a very cheap rate, but nothing else would come extensively into competition.

115. Would any embroidery from France interfere?—No, at least not injuriously, it being equally, if not more costly, and would only come in as articles of fancy and improve the taste in this country.

116. Mr. *Gore.*] Is not embroidery from Tuscany a large proportion of the embroidery used here?—No, I believe not.

117. Are not a large number of persons in this country so employed?—Yes, but I do not think we need fear much from competition in that article.

118. *Chairman.*] Have you had any representations before the Board of Trade upon that subject?—None; there has been no alarm of any changes of duty in embroidery, because what comes in is merely fancy work, which individuals and others bring over.

119. Do not you think if the duty was reduced to 5 or 10 per cent., that that would bring a great deal of embroidery which never, under the present duty, has reached England?—Not to interfere in any way seriously with our manufactures; in Germany, especially at Vienna, the embroidery is higher than in England;

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in Vienna, where there is a great deal of embroidery, they have never been able to manufacture embroidery to compete with us in foreign markets.

120. Do you mean to say that fine embroidery is as high in Vienna as in England?—It is fully as high.

121. But cheaper in Switzerland?—Yes; but the number of people employed in St. Gall and Appenzell, &c. could never produce sufficient to affect our market.

122. Mr. *Gore.*] Do not you think there would be a greater number employed there if they could send it to this country?—All the inhabitants there, who probably would, are already employed.

123. Mr. *Williams.*] Is there any embroidery in India?—I am not aware of any which would interfere with ours.

124. Mr. *Ewart.*] Can we or foreigners afford to supply the mass of consumers more cheaply?—The only way in which the Continent could supply this country with cheap embroidery would be this: we have certain muslins for embroidery, which are produced generally cheaper here than on the Continent, they would import our muslins and embroider them; that would be the only way in which they could seriously affect us; but in that case they would pay us for a manufactured article.

125. Mr. *Williams.*] But still the labour of embroidering the article would be lost to this country, if the duty were taken off?—If it were taken off altogether, a little might be lost; but I do not apprehend the least competition; I do not think the people engaged in it have any fear; I know that what pays the duty is chiefly very fine gold and silver embroidery and embroidered silks, from France; there is a house in Regent-street where they embroider the finest articles, and I had occasion before going abroad, the year before last, to make inquiries of them; that is the house of Holmes; and they said they defied the world to produce cheaper embroidery than theirs.

126. Are they very extensively engaged in that trade?—Yes, they are, in the finer kinds of embroidery.

127. *Chairman.*] There is one other large item of duty on import of leather gloves, 18,505 *l.*; are you of opinion that if the duty on gloves were lowered, that would interfere greatly with the industry of this country?—It might for a short period interfere; but I doubt very much whether the contraband does not interfere more than the other; because I know that French gloves can be purchased in London at about the retail price of Paris, and they must of course be introduced by contraband.

128. Has not the duty on French gloves been reduced within the last few years?—Yes; still the duty ranges from 20 to 40 per cent.

129. Has not the legal importation of that article very much increased?—It has increased certainly; but I doubt very much whether the consumption has increased in the same proportion, because a pound weight of fine French gloves pays from 1 *l.* to 2 *l.* sterling duty.

130. Are they not admitted at so much a dozen?—Yes.

131. Have you any means of knowing what the effect of lowering the duty would be?—My own opinion is that the effect of lowering it would be to increase the legal imports, and, at the same time, the revenue probably to double the present amount; but even then the actual importation would not be much greater than it is now.

132. Mr. *Gore.*] You consider this a protecting duty?—Yes.

133. *Chairman.*] Your opinion is that the duty, though reduced on leather goods, is still too high, and that smuggling interferes with it?—I consider that if the duty were reduced one-half upon its present amount, the actual consumption of gloves would not be much greater than it is at present, but that it would tend nearly altogether to stop smuggling.

134. Are you able to state how far any duty would be requisite as a protection between the manufacturers in England and the manufacturers in France?—The only difference that can possibly arise is that the French manufacturers may perhaps have more skill, or the price of labour may be less in France.

135. Are you aware from whence the leather principally comes which supplies the gloves in France and in England?—The leather is principally French leather, at least it is altogether prepared in France, and the French complain very much of the high duty we impose upon the very leather that those gloves would be made of in England.

136. Mr. *Villiers.*] What are the advantages which you state the French to have in

in producing gloves over the English?—The only advantages the French can have over the English in producing gloves are, first, that they have some method of preparing leather which is considered superior to ours, and the other is the price of labour; that with greater skill and thrift can be the only advantages.

137. Mr. *Thornely.*] Is not there a good deal of leather imported from the Continent for the purpose of making up gloves in this country?—From Italy a considerable quantity of leather has been imported, but the Italian leather is not considered equal to the French.

138. Is there any leather imported from France to make gloves in this country?—Yes; within the last few years.

139. Mr. *Williams.*] Do you consider that there is great smuggling in gloves going on at the present day?—I am aware that great smuggling is going on; I have had communication with the head of the customs in France, and with others who have assured me that cases and boxes of gloves have been sent down to Boulogne and Dieppe, for the express purpose of being smuggled into England; the French keep employés in Paris at the gates, and therefore they know the quantity sent from Paris, but the French custom-house officers at the seaports assist frequently in getting the goods off.

140. Do you know what the charge is for smuggling?—Nine per cent. upon certain qualities of silk and fine gloves; but for 10 and 12 per cent. you can get all but the heavy goods insured into this country.

141. *Chairman.*] Then is it your opinion that this high duty promotes and encourages smuggling, and consequently interferes with the revenue, without saving at all the labour of the country?—Certainly; it is a truism which experience has proved in every country in Europe, that the moment the duty is higher than the premium for smuggling, it ceases to be protective.

142. There is another sum of 6,095 *l.* levied at the rate of 30 per cent. on the import of leather manufactures, including boots; do you consider that rate of duty requisite in the present state of our manufactures?—There are two circumstances connected with the leather manufacture; the one is, that although we took off the excise duty from leather, yet boots and shoes are quite as high in price as they were previously; and the next is, that the price of boots in London is much greater than the price in Paris; this duty has been imposed as a protecting duty, but whether it ought to be continued as such is another matter.

143. Mr. *Villiers.*] You say that boots are sold higher in London than in Paris?—Yes.

144. The duty is protective then?—Yes.

145. When you say the price is higher in London than in Paris, do you take into consideration the quality of the article?—Yes, the article is sold much cheaper in Paris; but the general belief is that the difference arises in this way: the business of the Paris tradesman is chiefly a cash business; the business of the London leather-manufacturers, I am informed, is almost invariably credit business; and that makes one of the great differences.

146. But the trade is carried on in different ways in England?—In the wholesale way there is not that difference; I now allude to the shoes and boots sold for consumption in England.

147. Mr. *Ewart.*] The credits are shorter in France?—Yes, all accounts must be struck before the end of the year, or they are not recoverable.

148. *Chairman.*] Can you state the wholesale price of the coarse and fine leather in France and in England?—As far as I know, the prices are very much the same in both countries.

149. What in Germany?—In Germany the price of leather is less; they pay less for the tanning matter than they do in France and in many other countries.

150. Then a higher price ought fairly to be paid here, if the materials cost more, and on that ground protection ought consequently to be given?—Not a protection of 30 per cent.; which may be considered as paying 30 per cent. more than the natural price of the article, in a great measure.

151. Is it your opinion that that high duty enables the bootmakers and shoemakers to charge a price higher than the natural price ought to be?—I think so.

152. Mr. *Villiers.*] You think if there was not that duty, there would be a greater consumption of English boots and shoes?—I never wear an English boot; I do not find any that I like; I pay the 30 per cent. duty, and import my own boots from Paris, not so much on account of the price, but of the quality of the leather.

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153. You do not buy French boots because they are cheaper, but because you have a particular fancy for foreign boots?—Not because they are foreign, but that they fit me easier and better; taking the price of the leather, and the price of the article in this country, it is too high, and kept up by this 30 per cent. I greatly prefer a pair of boots for which I pay 25 francs in the Rue Castiglione, Paris, to any London boots.

154. There is no monopoly here in the trade of boot and shoemaking?—No; but this duty of 30 per cent. is a premium to the bootmakers here.

155. *Chairman.*] There is 1,573 *l.* entered as import duty on paper, at a duty of from 3 *d.* to 9 *d.* per pound; what kind of paper is that?—The paper that is imported is principally paper for furniture hangings; and the protection at present is about 100 per cent. The paper-hanging manufacturers have been exceedingly loud against any change taking place; they say, if they have not 100 per cent. protection, they cannot carry on their manufacture.

156. Are you able to state what has been the effect since the duty on paper was reduced, as to the amount of importation?—The duty is now stated at more than 100 *l.* per cent. I am rather ignorant of the effect; but I believe it has been trifling.

157. Do you know any reason why it should be so kept up?—No, I do not; because it is evident that in Paris, with the exception of very expensive patterns, as gilded patterns, the price of all the lower qualities is quite as low in England as in Paris.

158. Do you believe that it is fashionable paper that principally finds its way here?—It is stated that it is altogether the fine papers that find their way here, but the paper-hangers are under the impression that if any change is made, French paper of all kinds will come into very extensive competition with them; but from what we know I do not believe that that would be the case.

159. Mr. *Williams.*] Are you aware whether printing-paper is exported from this country to any extent?—It is exported very considerably to America. I am not aware to what other countries printing-paper is extensively exported.

160. *Chairman.*] Can you state what proportion the duty bears to the excise duty levied on the manufacture of paper in this country, which is three halfpence per pound?—The duty is from 3*d.* to 9*d.* per lb., and 1 *s.* in addition per square yard upon paper hangings.

161. Are you able to judge how far paper is cheaper in England than in France, or on the Continent, abating the duty of the excise?—Some very coarse qualities of paper are sold cheaper in Paris, but nearly all good writing-paper all over the Continent, is imported from England; their coarse paper is remarkably cheap. All the printing-paper they use there is very coarse, cheaper than in England, but then we do not use such paper.

162. Do you consider the import duty requisite as a protection at the present time in the present improved manufacture of this country?—Not the present import duty, because if it could not exist without a protection of more than 100 or 150 per cent., if the consumers of paper are taxed to that amount, the paper trade cannot be in a natural state; the paper manufacturers complain that they have more difficulty in getting rags than the people of France have, but so long as France imports rags from the countries we get rags from, the fact cannot be true.

163. Mr. *Villiers.*] Are you aware of a paper that is in great request which is supposed to be made in Spain?—No.

164. Are you aware that a great deal of paper is exported from this country to Spain?—Yes; not directly, it must go through Gibraltar.

165. *Chairman.*] Is then it your opinion that the duty which is now levied on paper is too high as a protective duty?—In regard to common paper the principal paper manufacturers require scarcely any protection at all, and in regard to paper hangings the duty is enormous in proportion to its value.

166. Do you mean to say that paper manufacturers have represented that they want no duty except what may be equivalent to the excise duty?—One of the principal paper manufacturers, Alderman Venables, stated to me that, with reference to writing-paper, this country did not fear any competition. But the paper-hanging manufacturers are loud in their complaints against any change; they say that they require at least a protection of 100 or more per cent. upon paper.

167. Is it for the painting of particular patterns, or is it the quality of the paper that they fear?—For all sorts of paper-hangings they say they require a protection, which is strangely at variance with that which is admitted by the paper manufacturers

manufacturers who supply the paper-hanging manufacturers, that they are not afraid of competition with other countries.

168. Mr. *Williams.*] Do you know the relative cost of French printed papers and English printed papers, with the same number of colours upon them?—It is represented to us that the French excel in designs, that they have better opportunities of getting better designs than the manufacturers of this country. The mechanical part of printing paper in this country is represented by the printers or stainers as being much more expensive than in France.

169. Sir *George Clerk.*] Do you know the difference of the cost price of printed paper of similar designs at Paris of French manufacture, and in London of English manufacture?—The paper manufacturers in this country represent the price of such paper as they stain and print here, to be much less in Paris; the inquiries we have made in Paris give different information, that the price is very much about the same.

170. You mean the paper before it is printed?—Yes, after the paper is printed all the common sorts appear to be much about the same in price; but when you come to the finer patterns, the price here is dearer than in Paris.

171. And it is paper of that description which is chiefly imported?—Altogether, I believe, of that description.

172. Do you know what the price per square yard of this paper is in London?—No, I do not know by the square yard, because those who came to me spoke of this by the piece; but there are some as high as 10*s.*, 15*s.*, and 20*s.* a square yard.

173. Then the duty of 1*s.* per square yard upon each of those patterns would not be so great as 100 per cent.?—No, that is the chief reason why these papers come into consumption.

174. *Chairman.*] You say, you consider the duty too high; what would be the effect of lowering the duty, so as to make it equal to that which is paid on English paper as an excise duty?—The effect of lowering it to the excise duty would be to make the expense in the first instance against the importer only equal to the transport and the other charges in bringing foreign paper here.

175. Would that be sufficient to enable our manufacturers to go on?—Not under present circumstances certainly, because the price of labour is dearer, and other great changes must be made concurrently with equitable reductions in the paper and the other few duties which are insisted upon as protection by the manufacturers.

176. Then you would not advise the duty being altogether taken off?—No; undoubtedly not altogether.

177. What alteration would you recommend?—My own opinion is, that the highest duty on paper should not exceed 20 per cent.

178. Mr. *Williams.*] Is paper smuggled to any extent into this country?—I have not the means of knowing; I should think not.

179. *Chairman.*] There is another item, the hair and wool manufacture, upon which you state the duty is 30 per cent., producing 3,097*l.*; what is the nature of those articles?—They are shawls principally, as I am informed.

180. What branch of manufacture do they interfere with?—They do not interfere with any branch of British manufacture; those that come in are principally manufactured articles, as shawls; but shawls of every description are manufactured as cheaply here as in other countries.

181. Is that the amount that is received from shawls imported from France and the Continent, or does it include Indian shawls?—These are I believe what are called Oriental or Cashmere shawls; I should think none or few of which are imported from France; those imported from France are of a different kind.

182. Under what head do they come?—Under manufactures unenumerated.

183. Under woollen manufactures?—Some few.

184. What would be the effect of taking off this duty of 30 per cent.?—The importation would certainly augment, but not to any great extent; I should think the manufacturers in this country would never be opposed to the reduction.

185. Would it interfere with any of the leading branches of our trade?—Not in the least.

186. Are you able to state how far that duty of 20 per cent. on toys ought now to be continued?—No: I am of opinion that if the duty upon toys were 100 per cent. it would not be a protection; and I find that almost all the toys used in this country are imported from Frankfort and other places in Germany, by

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way of Holland and Hamburgh; they come from Switzerland and Bavaria, and the central states of Germany; but 10 per cent. would be quite a sufficient fiscal duty.

187. Does it interfere with any particular branch of labour in this country?—No.

188. Do you consider that the reduction to 10 per cent. would increase the revenue?—Yes, I think it would; 20 per cent. is a very high duty upon an article of so much bulk, and of much expense in bringing it here.

189. If it does not interfere with any branch of our manufactures, why is it put in that list of protected articles?—The reason is, that the duty was considered to be a protective duty, when in practice it is not, for the toys are nearly all imported here; it is put down as a protective duty, as the duty is too high.

190. Do you consider that they are that class of articles which do not interfere with any branch of ours?—Yes; they manufacture abroad so cheaply, that to make that duty what should be a protective duty, for the purpose of increasing the manufacture of toys in this country, you would require 100 per cent., whereas a duty of 20 per cent. is too high upon the article; it is laid down as a protective duty, but its operation is not such.

191. Mr. *Villiers.*] Is there any reason whatever why we should not produce the article as cheap as they do abroad?—Yes; those articles are made in the winter season at Nuremberg, and in countries where the people have little other employment, and in the woody parts of Germany.

192. What do you mean by no other employment; if the people work at that, they would work at nothing else?—But they work at it only in the winter season, in bad weather, and in the evenings of long nights, and they do not pay a timber duty, which in England would form a heavy portion of the expense; the wood is obtained by them in the country.

193. Then it is in consequence of the cheaper cost of the material that the article is cheaper abroad?—Yes, the cheaper cost of the material, with the kind of labour I have stated.

194. It is owing to the high price of wood here that we cannot compete with the foreigner?—No doubt greatly so, with regard to those toys.

195. Mr. *Williams.*] Do you think, if the duty were reduced to 10 per cent. upon toys, it would encourage the importation of a larger quantity?—Yes, I know it would, because in Bohemia, where they are manufactured in much the same way, there were frequent demands upon me as to reducing the duty upon toys, as a great part of the population in Bohemia are employed in manufacturing those which are sold at Nuremberg; and they complained that the expense of transporting them to England, and the 20 per cent. added, was more than they could bear, considering their great distance from our market.

196. Do you think it would cause the production of a less quantity of toys in this country?—I think the toys they manufacture in this country are of a different description, otherwise such quantities could never be sold in Hamburgh and Nuremberg, to be brought here.

197. Mr. *Chapman.*] Abroad, the toys are manufactured by manual labour?—Yes.

198. *Chairman.*] There is one other article of artificial flowers producing 5,299*l.* of duty, on which there is 25 per cent.; are you able, from any information you have received, to state how far that acts as a protecting duty, or whether it might be reduced or altogether taken away without interfering with the commerce of the country?—At the present duty of 25 per cent. a great number of artificial flowers are imported; they are manufactured particularly in Catholic countries; a very great number of the artificial flowers are manufactured in the convents, by persons who have little other employment. I think the duty might be reduced to a mere revenue duty.

199. What would be the amount of revenue duty which you would recommend?—Ten per cent. The amount of premium for smuggling is always a pretty fair test of the duty being too high.

200. Is there not a considerable branch of trade in artificial flowers in England?—I rather think they are made up in England.

201. Mr. *Williams.*] Are artificial flowers smuggled to any extent?—I am not aware; but you can get any light article smuggled into the country for 10 per cent.

202. *Chairman.*] Why do you put this down as being one of the protective duties?—

duties?—I put all duties above 10 or 15 per cent. as protective duties, except upon articles upon which we lay very heavy duties, because we have not the same article in this country. The duty on brandy we must take in two senses; in the first place, protective, as protecting British spirits, and in the next as protecting West India spirits, rum; it is also as a revenue duty. *J. M'Gregor*, Esq. 6 July 1840.

203. Mr. *Williams.*] Are you quite sure that the manufacture of artificial flowers is not carried on to a great extent in London?—It is carried on; but we have had for some time past representations made to us from various manufacturers against changes which we were supposed to have been contemplating with France, and we have been consequently pretty able to judge where there was much opposition to reducing duties, and where there was not. Now, with regard to artificial flowers, no change that I am aware of has been objected to.

204. *Chairman.*] Has France been the place from which we have received them?—They have come from other countries as well.

205. Mr. *Williams.*] Have not those engaged in the manufacture of artificial flowers in this country expressed a decided opinion against the importation of foreign flowers?—Not that I know of.

206. Have they expressed any opinion at all?—Not to my knowledge.

207. Have you consulted them?—With regard to consulting them, we find that not a day passes without parties coming to us and making representations upon every subject in which they have, or imagine they have, an interest.

Jovis, 9° die Julii, 1840.

MEMBERS PRESENT.

Mr. Blake.	Sir Henry Parnell.
Mr. A. Chapman.	Mr. Thornely.
Sir Charles Douglas.	Mr. Tufnell.
Mr. Ewart.	Mr. Villiers.
Mr. Hume.	Mr. William Williams.

JOSEPH HUME, Esq. IN THE CHAIR.

John M'Gregor, Esq. called in; and further Examined.

208. *Chairman.*] CAN you state the other articles on which duties are imposed to protect the manufactures in the United Kingdom, besides those which you enumerated at the last meeting of the Committee?—Of the 349 articles in the tariffs on which duties are imposed (as entered in schedule No. 1), which yield only a revenue of from 1 *s.* to under 100 *l.*, seven of them only yield above 90 *l.* There are the following articles on which there are protective duties imposed: almond paste, duty 60 per cent., *ad valorem*, yielding 10 *l.* 19 *s.* 5 *d.* annual revenue. *J. M'Gregor*, Esq. 9 July 1840.

209. Will you state whether the produce is the net or gross produce?—The net produce.

210. All your statements will be the net produce?—Yes, the net produce: the next articles are, amber, manufactured, and not otherwise enumerated, 12 *s.* per lb. duty, revenue 2*l.* 10*s.* 3*d.*: bast, ropes, turnies, and strands, 10*s.* per cwt. duty, revenue 1*l.* 13*s.* 11*d.* beads, crystal, duty 1*l.* 8*s.* 6*d.* per thousand, revenue 1*s.* 7*d.*: beads, jet, duty 3*s.* 2*d.* per lb., revenue 1*s.* 7*d.*, half a pound only entered: bottles of glass covered with wicker, 22*s.* per dozen quarts, and further, 4*l.* per cwt., revenue 30*l.* 12*s.* 8*d.*; the produce would be nothing, I believe, were it not that they come filled with oil, and with other liquids.

211. Are the Committee to understand that the oil within them pays a separate duty?—Certainly; they empty one or two of the bottles, and weigh the bottles, and make an estimate of what the whole weight is: on bronze manufactures of other than works of art, the duty is 30 per cent., revenue 84*l.* 13*s.* 6*d.*: candles, tallow, duty 3*l.* 3*s.* 4*d.* per cwt., revenue 1*l.* 19*s.* 1*d.*: candles, wax, duty 2*s.* 6*d.* per lb., revenue 17*l.* 8*s.* 3*d.*: canes, walking canes or sticks mounted, painted, or otherwise ornamented, duty 20 per cent. *ad valorem*, revenue 94*l.* 2*s.* 2*d.*: carmine, 6*d.* per ounce, 7*l.* 18*s.* revenue: casks, empty, 50 per cent. *ad valorem*, 61*l.* 1*s.* 10*d.* revenue.

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212. Do you know what kinds of casks those are?—They are various empty casks that are imported here, and they pay a duty of 50 per cent.; for example, ships that go out and take in certain quantities of water for long voyages, return, and land them again, when they are entered for consumption.

213. Mr. *Thornely.*] Are those British casks?—Many of them are not; they take them in in Norway, and in different countries, and sometimes they are imported; they are imported from Hamburgh and sent to the West Indies afterwards; they make them up into shooks.

214. Do they pay, as shooks, the same duty as when made up as casks?—No, I believe shooks pay as staves: on citric acid the duty is 6*d.* per lb., revenue 34*l.* 4*s.* 6*d.*: copper, 1*l.* 10*s.* per cwt., revenue 5*l.* 11*s.* 5*d.*

215. What sort of copper is that?—Copper in plates, not copper ore.

216. *Chairman.*] Simple metal unmanufactured?—Yes: on corks, ready made, the duty is 7*d.* per lb., revenue 90*l.* 14*s.* 4*d.*: crayons, 40 per cent. *ad valorem*, revenue 27*l.* 10*s.* 1*d.*: crystal, cut or in any way manufactured, except beads, 30 per cent., revenue 25*l.* 8*s.* 2*d.*

217. Does that include coloured Bohemian glass, of which we see specimens in this country?—No, it is crystal, not glass; rock crystal, and all the various mineral crystals, natural crystal cut: on dice the duty is 1*l.* 6*s.* 2*d.* the pair, revenue 1*l.* 6*s.* 2*d.*: enamel, 7*s.* 2*d.* a lb., revenue 2*l.* 10*s.* 2*d.*

218. What kind of enamel is that?—Anything enamelled, whatever it may be.

219. Does it say on metal?—It does not say on what: the duty is 4*s.* 6*d.* per lb. on essences, not otherwise enumerated, revenue 5*l.* 3*s.* 8*d.*

220. Is that perfumery?—Some of them are not perfumery; some of them are acids and spirits of different kinds; this duty is only "on essences not otherwise enumerated." On extract or preparation of liquorice, duty 75 per cent., revenue 15*s.*: extract of nux vomica, 75 per cent., revenue 1*l.* 2*s.* 6*d.*: extract of vitriol, 25 per cent. duty, revenue 12*s.* 3*d.*

221. What is meant by vitriol; is it vitriolic acid?—I suppose it is vitriolic acid: on extract or preparation of any article not particularly enumerated, duty 20 per cent., revenue 17*l.* 10*s.* 8*d.*: the same entered by weight, 10*s.* per lb., revenue 2*l.* 15*s.* 7*d.*: feathers, ostrich, dressed, 1*l.* 10*s.* per lb., 20*l.* 9*s.* 6*d.*: garnets, cut, 1*l.* 10*s.* per lb., revenue 38*l.* 6*s.* 4*d.*: gauze, of thread, 30 per cent. *ad valorem*, revenue 6*l.* 7*s.* 10*d.*: smuggling is carried on in this article to an immense extent; it is an article of such very light weight in proportion to the value.

222. Mr. *Villiers.*] Where does it come from?—Chiefly from France and Belgium.

223. Mr. *Tufnell.*] Is it a valuable article?—Very valuable: on glass, crown glass, or any kind of window-glass, not plate or German sheet glass, the duty 8*l.* 6*s.* 8*d.* per cwt., revenue 66*l.* 16*s.*

224. Mr. *Thornely.*] Does that 8*l.* 6*s.* 8*d.* include the excise?—No: on harp or lute strings silvered, 20 per cent. *ad valorem*, revenue 20*l.* 8*s.* 7*d.*: hats made or mixed with felt, hair, wool or beaver, duty 10*s.* 6*d.* each, revenue 16*l.* 5*s.* 6*d.*

225. What kind of hats are those?—Woollen hats or felt hats, or beaver hats; one single case of hats at 10*s.* would pay that amount of duty; 31 hats would exactly pay it, and a case may come by accident.

226. Mr. *Villiers.*] It is inoperative, is it not?—Quite so; the duty is prohibitory. On jewels, emeralds, rubies, and other precious stones, except diamonds, set, duty 20 per cent. *ad valorem*, revenue 89*l.*

227. *Chairman.*] Do you know whether those are brought for sale, or merely brought with passengers and parties landing?—Partly brought by passengers, partly brought for sale; they are brought from Italy for sale. On ink for printers, duty 10*s.* per cwt., revenue 83*l.* 6*s.* 4*d.*: lamp black, duty 1*l.* per cwt., revenue 1*l.* 5*s.* 4*d.*: mattresses, 20 per cent. *ad valorem*, revenue 38*l.*

228. What kind of mattresses are they?—All kinds; they come from France I believe. On oils, chemical, essential, or perfumed, duty 14*s.* per lb., revenue 4*l.* 4*s.*: pasteboards, duty 3*l.* 8*s.* 2*d.* per cwt., revenue 1*l.* 19*s.*: parchment, 10*s.* per dozen sheets, revenue 1*l.* 10*s.*: perfumery, not otherwise charged, 20 per cent. *ad valorem*, revenue 12*l.* 17*s.* 5*d.*: pewter manufactures, if not otherwise enumerated, 20 per cent. *ad valorem*, revenue 4*l.* 3*s.* 6*d.*: pots of stone, 30 per cent.

ad valorem,

ad valorem, revenue, 1*l.* 13*s.*: hair powder, 9*l.* 15*s.* per cwt., revenue 1*l.* 9*s.* 8*d.*; ditto, perfumed, 13*l.* 12*s.* per cwt., revenue 3*l.* 17*s.* 1*d.*: sal limonum, 4*s.* 9*d.* per lb., revenue 1*l.* 8*s.* 6*d.*: snuff, 6*s.* per lb., revenue 88*l.* 8*s.* 5*d.*

229. Mr. *Villiers.*] Is not that duty of 6*s.* per lb. very high?—It is double the duty upon tobacco from which snuff is made. Snuff is consequently smuggled in extensively; we have reports of its being smuggled in extensively from Flushing and from the mouths of the Scheldt generally.

230. Is much snuff seized?—The Chairman of the Customs tells me that the proportion seized to the quantity said to be smuggled is very small indeed. On Spa ware, that is, wood-work varnished and painted, 30 per cent. *ad valorem*, the revenue 27*l.* 15*s.* 8*d.*: starch, 9*l.* 10*s.* per cwt., or about 500 per cent. at least, revenue 1*s.* 9*d.*: stones prepared for filtering, 50 per cent. *ad valorem*, revenue 7*l.* 9*s.* 6*d.*

231. *Chairman.*] Do you know where they come from?—I believe the south of France, principally. On stones, grave-stones, not of marble, polished or unpolished, duty 6*d.* per foot square, superficial measure, revenue 12*s.* 3*d.*: stones, marble, paving, each, not more than two feet square, polished, 6*d.* per superficial foot, no revenue, none imported: mill-stones, above four feet in diameter, or if 12 inches thick or upwards, duty 11*l.* 8*s.* per pair, revenue 11*l.* 8*s.*: telescopes, 30 per cent., revenue 7*l.* 1*s.*: thread, Bruges, 15*s.* per dozen lbs., revenue 1*s.* 3*d.*

232. Have you any knowledge how far smuggling in Bruges thread takes place?—I have no knowledge otherwise than that it is reported to be very extensively smuggled; it is found, I am informed, for sale in nearly all the shops that sell thread in London and in other places, and the fact of only 1*s.* 3*d.* duty having been received seems strong evidence of that. On thread, packthread, duty 15*s.* per cwt., revenue 7*d.*

233. What is meant by packthread?—A very common sort; the duty is about 100 per cent. upon the value. On thread, not otherwise enumerated, the duty is 25 per cent. *ad valorem*, and the revenue 8*l.* 18*s.* 9*d.* I may mention here, with respect to our duties upon thread, that while we were remonstrating with the French against their raising the duties upon our linen yarns, they quoted our own tariff of 25 per cent., while the duty, according to their proposed alteration, did not exceed from 10 to 12 or 15 per cent. On tiles, the duty is 50 per cent. *ad valorem*, revenue 22*l.* 2*s.* 6*d.*: Dutch tiles, duty 15 per cent., revenue 9*l.* 7*s.* 11*d.*

234. Can you tell what the other tiles are that pay 50 per cent.?—All tiles, of every description, except Dutch tiles.

235. Do you know why 50 per cent. is charged upon one, and only 15 per cent. upon the other?—I think it has remained, like many other articles in the tariff, without any change being made, from want of consideration. On tin manufactures, if not otherwise enumerated, duty 20 per cent., revenue 2*l.* 17*s.* 2*d.*

236. Does that include what is called white iron manufactures?—It is, I believe, white iron. On turnery, that is, turners' work, 30 per cent. duty, 29*l.* 14*s.* 9*d.* revenue: twine, duty 1*l.* 11*s.* per cwt., revenue 1*l.* 1*s.* 1*d.*: varnish, not otherwise enumerated, 30 per cent., revenue 25*l.* 5*s.* 6*d.*: wafers, 1*s.* 3*d.* per lb., revenue 27*l.* 13*s.* 2*d.*: washing-balls, 1*s.* 8*d.* per lb., revenue 1*l.* 16*s.* 3*d.*: sealing-wax, 30 per cent. *ad valorem*, revenue 4*l.* 19*s.*: wire, brass or copper, 2*l.* 10*s.* per cwt., revenue 78*l.* 1*s.*

237. Do you know what kind of brass and copper wire that is?—I believe a great portion of the copper wire is wire that is used for the purpose of winding round the chords of musical instruments; it comes in from Tuscany, and from other places. On wire, iron, duty 20*s.* per cwt., revenue 11*s.* 1*d.*: silver wire, 25 per cent. *ad valorem*, revenue 2*l.* 7*s.* 6*d.*: steel wire, 1*s.* 10*d.* per lb., revenue 4*l.* 17*s.* 2*d.* The total revenue on the articles I have enumerated, forming part of the 349, as those on which protective duties are imposed, and upon all other manufactured articles that yield only a revenue from 1*s.* to under 100*l.*, is only 2,087*l.*

238. Mr. *Villiers.*] Will you state why you call those duties protective?—They are imposed for the purpose of protection, and not for the purpose of revenue.

239. Have you a knowledge of the fact that they were originally imposed for that purpose, and not for revenue?—From everything I can discover at the Board of Trade, and from what my predecessor, Mr. Hume, has stated to me,

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they were evidently imposed for that purpose, at least all those imposed, or continued, since the war.

240. *Chairman.*] Will you proceed to state what are the manufactured articles in the Second Schedule on which protective duties exist, yielding more than 100*l.*?—There are 132 articles in the tariff, yielding from 100*l.* to under 500*l.* Of those there are 30 manufactured articles, which yield a total revenue of 6,530*l.* Of those 30 articles, there are only, strictly speaking, the following, on which protective duties are imposed, that is to say, on agates or cornelians, set, 20 per cent. *ad valorem*, yielding 133*l.* revenue: beads, glass, 1*s.* per lb., yielding 117*l.* revenue; beads, not otherwise enumerated, 30 per cent. *ad valorem*, revenue 189*l.*: bricks, Dutch clinkers, 10*s.* per 1,000, 169*l.* revenue. I do not know that that is a very high protecting duty, considering our excise duty; bricks or clinkers, not Dutch, 1*l.* 2*s.* 6*d.*, that is a high protection, revenue 2*l.*: brocade of gold or silver, 30 per cent. *ad valorem*, 132*l.*: bronze powder, 25 per cent. 457*l.*, an enormous duty; the article is very extensively used now in various ways; it is used as colouring matter: on buttons, 20 per cent. duty is charged, and the revenue is 122*l.*

241. Do you know what kind of buttons those are?—I do not know; I suppose they are fancy French buttons for dress.

242. Mr. *Blake.*] Do you suppose they are metal buttons or silk buttons?—I do not know if they are metal, and I do not think they are silk; they are called fancy buttons. Catlings, 6*s.* 4*d.* per gross, containing six dozen knots; this duty yields 300*l.* revenue. I do not know what catlings are. I hardly think this can be a protective duty. On earthenware not otherwise enumerated, duty 15 per cent. *ad valorem*, the revenue 108*l.*

243. *Chairman.*] Do you know what kind of earthenware that is?—It is chiefly earthenware, with the exception of some porcelain. I suppose part is terra cotta ware, and imitation of Tuscan vases, and things moulded for garden ornaments. On feathers not enumerated, dressed, 20 per cent. *ad valorem*, the revenue 101*l.*: glass, German sheet, 10*l.* per cwt.; the difference between that and the excise is for protection; the amount of revenue is 226*l.*

244. Does this 10*l.* per cwt. on German glass include the additional duty which has been laid on by an Act of this session?—No, certainly not. On glass-plate not containing more than nine square feet, duty 6*s.* per square foot superficial measure, the revenue 258*l.*: glass containing more than nine and not more than 14 square feet, 8*s.* per superficial foot, revenue 34*l.*; containing more than 14 and not more than 36 square feet, 9*s.* 6*d.* per square foot duty, revenue 36*l.*; containing more than 36 square feet, 11*s.*, no duty received: glue or gelatine, 12*s.* per cwt., revenue 298*l.*; an enormous duty: inkle, wrought, 5*s.* 2*d.* per lb., the revenue 215*l.* I do not know what inkle is. Iron and steel, wrought, not otherwise enumerated, 20 per cent. *ad valorem*, revenue 465*l.*

245. Do you know what those articles consist of?—No, I cannot say. On oil, chemical, essential, or perfumed, viz., caraway oil, 4*s.* per lb., revenue 349*l.*: oil cassia, 1*s.* 4*d.* per lb., revenue 303*l.*: paper, viz. waste paper, or paper of any other sort, not particularly charged with duty, 9*d.* per lb., revenue 348*l.*; that includes, I think, paper-hangings and a variety of paper things: pencils, 30 per cent. *ad valorem*, revenue 119*l.*; those pencils come principally from the Tyrol, at least they come from Germany.

246. Mr. *Blake.*] Does that mean black-lead pencils?—They are black-lead pencils, I fancy. On pencils of slate, duty 20 per cent., 193*l.* revenue: pomatum 30 per cent., 114*l.* revenue: silk, woven gut, 20 per cent., 142*l.* revenue; that is used for fishing-tackle: soap, soft, the produce of, and imported from any British possession in the East Indies, 1*l.* 3*s.* per cwt., no revenue; soap, otherwise imported, 3*l.* 11*s.* 3*d.*, revenue 152*l.*: stones, dog-stones not exceeding four feet in diameter, above six and under 12 inches thick, 6*l.* 3*s.* 6*d.* per pair, 102*l.* revenue; they must be some kind of mill-stones: tinfoil, 25 per cent. *ad valorem*, revenue 208*l.*: wire, gilt or plated, 25 per cent., duty 395*l.* Among the remaining articles the different woollens are particularly described, but they come under the woollens I mentioned on my former evidence, so that, properly speaking, they do not come under this head.

247. What is the total amount of revenue from those articles?—£. 6,530, and then we come to the class from 500*l.* to 1,000*l.* in Schedule, No 3; there are 45 articles in the tariff which yield a revenue from 500*l.* to 1,000*l.* each, of which there are 14 articles manufactured, and which 14 articles yield a net revenue of 9,856*l.*

248. What

248. What are those articles?—The first is, carriages of all sorts, duty 30 per cent. *ad valorem*, revenue 501 *l.*: frames for pictures, 20 per cent., the revenue 734 *l.*

249. Do you know the kind of frames on which this duty is levied?—The frames upon which the duty is levied are, nearly all, very old carved frames, and ought to be introduced into this country without any duty at all, as patterns, if for nothing else; I paid about 20 *l.* myself, upon a frame and glass which I purchased at Venice, and which cost me about 30 *l.* there; it was a glass and console table, and valued so high here, that the duty and other charges exceeded the first cost.

250. Are those frames principally wood carved?—They are all wood carved, as far as I know.

251. Are there any of the same kind manufactured in England?—There are carved frames made in England, but generally speaking, the ornamental work is cast, and very beautiful they make them too.

252. Sir *C. Douglas.*] Are those principally old carvings which are imported?—All old from Italy; they would never pay to import new ones; and besides, there is very little carving of that description now made in Italy.

253. Consequently, if this duty were taken off, it would make no difference to the carvers here?—I think very little indeed; the carvers here have told me that they would like to import those carvings for the purpose of models; they are so imported frequently by agents, but they consider the duty a heavy one.

254. Mr. *Villiers.*] Italy has no natural advantage for producing those frames?—None at all; the carving of frames has nearly disappeared altogether there, as a regular trade.

255. *Chairman.*] Then you look upon them in some degree as works of art, that would serve as models for our manufacturers here?—Certainly.

256. What is the next article?—Oil, chemical, essential, or perfumed bergamot, duty 1 *s.* 4 *d.* per lb.; 812 *l.* revenue.

257. Why do you suppose that that duty on bergamot oil of 1 *s.* 4 *d.* per lb. is a protective duty; is there any excise duty on essential oils here?—I consider all duties that are above a certain proportion to the value of the article, to be protective; all these things are manufactured or imitated by the chemists of this country. Lavender oil, duty 4 *s.* per lb., 954 *l.* revenue: peppermint oil, 4 *s.* per lb., revenue, 507 *l.*: oil of thyme, 1 *s.* 4 *d.*; that does not appear to me high, and it yields a good revenue; the revenue is 793 *l.* Printed, painted, or stained paper, or paper-hangings, or flock paper, 1 *s.* per square yard, 653 *l.* revenue.

258. Is there any difference in the duty between the very valuable flock and gold papers and the commoner kinds?—No, it is all the same duty, I believe. Then there is plate, not battered, of gold, duty 3 *l.* 16 *s.* 9 *d.* per ounce troy; as there is an excise upon it, I think that cannot be included in the protective duty; there is no revenue from it.

259. Has there been no gold plate imported in the last year?—None.

260. Does it appear by the returns that that high duty of 3 *l.* 16 *s.* 9 *d.* per ounce upon gold plate has been a complete prohibition of the article?—Except so far as smuggling goes.

261. What premium does that duty of 3 *l.* 16 *s.* 9 *d.* per ounce give to the smuggler upon every pound of gold plate?—It is about 61 *l.* per lb. of 16 ounces weight; I am quite aware that gold plate is smuggled, and silver plate also; I was told by a gold and silver smith at Milan that he contrived to send gold plate and silver plate to a house in London without any duty, except the premium to the smuggler. He came to me at Milan to ask if there was any probability of a reduction of duty upon plate; I said, No, I do not think there is. We made a change immediately previous to that by letting in plate without smashing it, and as the Austrian court had just ratified the treaty, this manufacturer came to know whether we had made any reduction in the duty upon gold and silver plate; I said No, and that I was afraid we should not for some time. Well, he said, If you come to me I will show you boxes piled over boxes that I will manage to send to London. He paid about 10 per cent. to the smugglers, and he paid something higher for insurance than he would otherwise have paid, and that was all it cost him for the risk of loss.

262. Have we not, by these prohibitory duties, been prevented from obtaining valuable specimens of art of the most exquisite kind in plate, which would otherwise have been brought from the Continent?—No doubt; I would have purchased

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chased myself articles of silver plate, but I knew that I could not without being either guilty of smuggling, or else paying a duty that was prohibitory. The next is plate of silver gilt, 6 *s.* 4 *d.* duty per ounce, revenue 56 *l.*; plate of silver, part gilt, 6 *s.* an ounce duty, 38 *l.* revenue; silver ungilt, 4 *s.* 6 *d.*, revenue 98 *l.*

263. Do you believe that any of those articles have been imported in the regular trade at those duties?—No, except mere fancy articles.

264. Will the same remarks you have made as to gold plate apply to silver plate?—I should think so, because 4 *s.* 6 *d.*, the rate of duty imposed on silver gilt gives a premium of from 72 *s.* to 104 *s.* per lb. weight to the smuggler. There are no other articles, except tobacco-pipes, duty 30 per cent., revenue 633 *l.*

265. What class of pipes do you understand those to be?—The only ones that come in are, I believe, those which are termed the meerschaums, Dutch and German.

266. What is the next class?—The fourth class, (as per Schedule, No. 4.) is from 1,000 *l.* to 5,000 *l.* There are 107 articles altogether, producing 244,733 *l.*, of which articles 30 are manufactured, yielding 65,920 *l.* revenue. The manufactured articles are, first, baskets, duty 20 per cent., 1,709 *l.* of revenue.

267. Do you know what kind of baskets those are?—All kinds of baskets; fancy baskets of every description: beads 15 *s.* 10 *d.* per lb., 1,153 *l.* revenue.

268. Have we any manufacture in England which comes in competition with that?—Baskets are manufactured here to a very great extent, because the value is so comparatively small in proportion to the quantity used. The next article is bottles of glass not otherwise enumerated, 95 per cent. *ad valorem*, and further 4 *l.* per cwt. to meet our excise, the revenue, 1,356 *l.* That duty would be a complete exclusion did they not come filled with perfumery.

269. Are they chiefly cut and ornamental?—Cut and ornamental.

270. Would the coloured Bohemian glass come within this?—Yes, it would; the coloured Bohemian glass would pay the 95 per cent. and the 4 *l.*; I paid it myself upon Bohemian glass.

271. Does that amount of 1,356 *l.* include the whole amount of that kind of glass that is brought in, or is there, in consequence of the high duty, any smuggling?—Upon expensive fancy glass I presume that smuggling may take place. On boxes of all sorts, duty 20 per cent. *ad valorem*; this duty upon boxes is very much complained of; the amount is 2,766 *l.*

272. Mr. *Villiers.*] Do those boxes ever contain fruit?—No; the boxes containing fruit pay no duty.

273. Mr. *Blake.*] Are these ornamental boxes?—They are ornamental boxes of various kinds, and those containing ladies' dresses, and trunks.

274. *Chairman.*] What is the next article?—Glass manufactures not otherwise enumerated, and old broken glass, fit only to be re-manufactured, 20 per cent. *ad valorem*; it pays an excise duty as well.

275. What is the excise duty on common glass?—Twopence a pound. The next article is japanned or lacquered ware, 20 per cent. *ad valorem*, revenue 1,124 *l.*

276. What did that consist of principally?—I am not exactly acquainted; I fancy trays from Holland and from Germany. On isinglass, the produce of and imported from any British possession, 15 *s.* 10 *d.* per cwt., revenue 19 *l.*; otherwise imported, duty 2 *l.* 7 *s.* 6 *d.*, revenue 4,039 *l.*

277. Do you know from what parts of the world isinglass is imported besides Russia?—Russia and the Black Sea yield it in the greatest abundance, and it may be considered as coming from Russia chiefly.

278. Are you aware whether that duty has been considered high by the trade generally in England?—The duty has been complained of. The next article is lace thread, 30 per cent. *ad valorem*, revenue 1,393 *l.* Both those that require it here, and the people of other countries, complain of the duty.

279. Is that principally imported from Belgium?—Either imported or smuggled from Belgium. The duty upon lace thread is about six times the weight of the thread in silver, as stated to me. On musical instruments 20 per cent., revenue 2,425 *l.*; percussion caps, 4 *d.* per thousand; this is not a protection, I think; the revenue is 1,119 *l.*; they appear to be all imported; there are 78,000,000 of them in the list. The next article is quinine, sulphate of, 6 *d.* per ounce, the revenue 2,543 *l.*

280. Is not that entirely used in medicine?—I believe entirely.

281. Is it not a substitute for bark now generally?—I understand so; I know it is on the Continent. On ships with their tackle, apparel, and furniture, except sails,

sails, foreign ships, to be broken up, 50 per cent. *ad valorem*, the revenue 151 *l.*; it is a prohibition; there are also foreign ships broken up, and between the two they have yielded 1,093 *l.*: skins and furs, articles manufactured of, 75 per cent. *ad valorem*, the revenue 2,282 *l.*: soap from British possessions in the East Indies, 28 *s.* per cwt., revenue 32 *l.*; and soap otherwise imported, 4 *l.* 10 *s.* per cwt., revenue 1,598 *l.* Those which I have now enumerated, together with those enumerated yesterday, include all the manufactures upon which protective duties are imposed.

282. In the negotiations that you had in Austria, France, and the German and Italian States, as a Commissioner of the Government for the arrangement of commercial matters, what has been the opinion expressed generally, with regard to our tariff, and what have been its effect upon your negotiations?—In negotiating for a reduction of duties upon articles of British manufacture when imported into any of those countries, the duties upon articles the productions of those countries when imported into England became on every occasion the subject of discussion, and I was bound to admit in each of those countries that the duties upon their productions, generally speaking, were far higher than the duties which they imposed upon our manufactures. They invariably quoted our own tariff against me when I pleaded for reductions in theirs.

283. You speak as to the amount of duties imposed in the English Customs?—The amount of duties and actual prohibitions, and duties amounting to prohibitions.

284. In what state is our tariff on articles imported into England as compared with the tariff of any of those countries, as to the number of articles and the rates of duty?—The simplest tariff on the Continent is the tariff of the Germanic Union of customs.

285. Do you mean as to the number of articles, or the rates of duties?—Both as to the number of articles and the simplification of the duties. The number of rates of duties in the Prussian tariff amount to about 43.

286. How many are there in the English tariff?—One thousand one hundred and fifty.

287. What is the greatest amount of duty levied per cent. on the value of the articles in the Germanic Union?—The basis of the Prussian tariff was calculated to be an *ad valorem* duty of 10 per cent. upon every article, with the exception of articles used in manufacture, raw materials of every description being admitted entirely free, or upon a nominal duty equal to what the French call a *droit de balance*, or a duty sufficient to defray the expenses of entry and keeping accounts, and also to ascertain the quantity of articles imported; but the duties upon manufactures being by weight, they vary from about two per cent. *ad valorem*, to, on articles of very coarse manufacture, as high as 80 per cent. in some instances.

288. Can you state what is the proportion which the duties paid in the Germanic territory bear to the value of the articles; whether in any instances it exceeds 20 per cent.?—I believe there is scarcely anything enters into consumption that pays more than 20 per cent. duty.

289. Mr. *Villiers.*] Is it not the fact, that the duties levied under the Prussian tariff have not been levied quite as we expected?—Under the Prussian tariff the belief generally was that the new tariff had then been adopted for the first time by the whole population of the Union, amounting to about 27,000,000 of people; but previously to the Germanic Union, with regard to the customs, there had been for a long time in Prussia a higher tariff of duties upon woollen cloths, and some other articles, than the existing tariff. And in other states, as Bavaria, with a population of nearly 5,000,000, and Wurtemberg, with a population of 1,700,000, Hesse Electorate, with a population of 700,000, and the Duchy of Hesse, with a population of 800,000, all these, with Prussia, having a population of 23,700,000, had duties nearly as high, and in some instances higher, than the existing tariff. In the other states, having in all the remaining population of 3,300,000, the duties were less than at present. In the Duchy of Baden and Nassau much less; and in the free town of Frankfort there were no duties except town dues. In Saxony, with a population of more than a million and a half, the import duties were very trifling; and it is a valuable fact in commercial legislation, that in Saxony, a country by no means naturally rich, yet there, without any protection whatever, manufactures of every description have thriven more than in any other part of the continent of Europe.

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290. *Chairman.*] You mean to say that Saxony, of all the German states now in the Union, had a lower rate of import duty on manufactured articles than any other, and that its manufactures flourished better?—Saxony alone had a mere nominal duty, no protective duty whatever, and yet the woollen manufacture, cotton manufacture, and linen manufacture had arrived in Saxony at a degree of perfection unknown in any other part of the continent of Europe.

291. Mr. *Villiers.*] Is not there a difference in the mode of levying the duty from what was proposed or intended; namely, that the duty is levied by weight, and not *ad valorem*?—The intention was to make the basis of duties 10 per cent., but when the question of levying the duty for all the states of the Union came to be settled, levying the duty by weight was preferred, as all the states have now but one common custom-house, and as each state of the Union receives out of the aggregate a proportion of that revenue according to its actual population; for example, out of every hundred dollars or florins raised, Prussia alone receives 55; and of the remaining 45, the other states receive the proportion due to them according to their population. Prussia and Saxony, and some other states, feared that in those states bordering on France and Switzerland, if the duty were made an *ad valorem* duty, it would lead to corruption on the part of the *employés* on the frontiers in letting in goods at lower values than the real value, and they finally decided that upon all articles liable to be smuggled the duty should be levied by weight; and the consequence has been, that upon coarse goods of low value the duty averages as high as about 80 per cent.

292. Are the Committee to understand that every other article besides those included in the 43 rates of duty, are admitted without duty into the Union?—They pay a duty by weight; they all come in under the 43 or thereabouts.

293. *Chairman.*] Are the Committee to understand that 43 entries or classes contain all the imports into the Germanic Union?—All the imports. For example, woollen manufactures; if I wish to look at the duty upon stockings, or upon woollen apparel, the reference in the tariff is immediately to woollen manufactures.

294. Have not those different articles of woollens different rates of duty?—There are but those rates of duty.

295. Can you explain why Saxony, without protection to her manufactures, was at the time of the Union in a better state than any other?—The reason given to me both in Saxony and in Switzerland was simply this, and the same reasons were given to me in Bohemia: The Saxon and Swiss manufacturers stated, not only themselves but others that I met with in those countries, that they considered all manufactures which were established, or had grown up by protection, were generally in an unsound state, inasmuch as they were supported by fictitious protection, which placed them out of the natural position which they would have taken if they had commenced as they did in Switzerland, merely by producing as cheaply as they could by industry and by an economical system of living. The Swiss and the Saxons both went upon the principle, that if we can manufacture without any protection, we can then send our commodities as we have done to other markets in the world, and Saxony has at all times been enabled, in spite of the prohibitory system of Austria, to send her surplus manufactures into Bohemia, and from Bohemia they find their way into Hungary, to Vienna, and to the Italian States.

296. Has not Austria for many years refused the admission of most of those manufactured articles except at very high duties?—Until the period of my mission to Vienna, the introduction of nearly every article of manufacture was completely prohibited by the Austrian tariff.

297. What was the effect on the manufactures of Austria of the complete protection they had up to that period?—When the prohibitory laws of Maria Theresa and Joseph II. were entirely revoked in principle, it was with the understanding that the diminution of duties should be made gradually, inasmuch as those manufactures had risen under them, and they only required sufficient protection to give them time to come down to what they have termed a natural state, and with an understanding that the maximum duty upon manufactures should never exceed 20 per cent. upon any article of manufacture whatever. But I am of opinion that the Saxon population of Bohemia, who are the principal manufacturers, will very soon cry out even against a duty of 20 per cent., that they will wish the duty to be neither more nor less than the amount of the actual premium for smuggling

smuggling goods. I find that to be very generally the opinion. One part of Bohemia is inhabited by a Saxon race, who are a manufacturing people, and the greater portion is inhabited by a Sclavonian race, who are chiefly an agricultural and pastoral people.

298. Can you state whether the protective duties that have existed to so great an extent in Austria, have produced in Austria superior and more extensive manufactures than they otherwise would have had?—No, not only have they not done so, but the manufacturers were merely lingering in a state of bare existence, while the manufacturers in the poor countries of Saxony, immediately beyond the frontier, were in the most flourishing condition; and it was in defiance and in spite of those prohibitions that the Saxon population in Bohemia, who are remarkable for economical habits and for industry, were enabled to exist in Austria.

299. Mr. *Williams.*] Do you apply that observation to Austria generally, or only to Bohemia?—The whole of the Austrian dominions were under the same commercial code, with the exception of Hungary.

300. Do you apply it to the Tyrol and the north of Italy?—I confine it principally to the hereditary dominions of Austria (with the exception of Hungary), where manufactures were intended to be established under protection.

301. *Chairman.*] You have mentioned Switzerland as a country that has acted on the principles of Saxony; were there any protective duties in Switzerland?—None whatever.

302. What has been the effect of that on the manufactures of Switzerland; what has been their state under that system?—The manufactures of Switzerland can only be said to be established since the peace of 1813; the country during the French war, and previously, had been so disturbed that it was impossible to establish any manufactures, except mere coarse spinning and weaving, within the houses of the peasantry; they never turned their minds to manufacturing upon any extensive scale till after the year 1814; they never had any protection, but they went upon the system, which they perfectly understood,—that if they could not manufacture cheaply, and sell cheaply, they could never export their manufactures.

303. What is the state of their manufactures now, up to this period, since their attention was more particularly drawn to it?—The state of the Swiss manufactures now is such, that their cotton goods come into competition with ours, and meet us with very great advantage in our Eastern markets; and they are sent to the United States, and to the Brazils, in very large quantities.

304. By what conveyance do they obtain the cotton with which those manufactures are carried on?—That is much against them; for the difficulty of carriage is such that cotton must cost the Swiss for carriage to the place of manufacture, at least double what it costs the Lancashire and the Lanark manufacturer,—the expense of carriage is very great to Switzerland.

305. Then, notwithstanding that increased expense in the carriage of cotton from the sea to Switzerland, and Switzerland having no protection whatever against imports from any other country, they are still able to export and come into competition with British manufacturers?—Yes, especially in cotton manufactures.

305*. You have stated that the expense of carrying cotton to Switzerland is double what it is to the place of manufacture in this country; how does that increased charge arise?—That is a question of calculation which I am not able at this moment to answer otherwise than the greater overland carriage; but such is the case.

306. Mr. *Villiers.*] You allude to Switzerland, to show that manufactures in that country thrive more without a protection than others do with it?—Certainly; not only to Switzerland, but to Saxony and Bohemia. The Bohemians themselves stated that the great difficulty they had to struggle against was the protective system. The words of their petitions to the Austrian Government at the time I allude to were these: We can compete with the fair trader, but we never can expect to compete with the contraband. When I went in 1836 to Vienna, on the first interview I had with Prince Metternich, he entered into the subject at once, and said that very extraordinary changes in opinion had taken place; for, that since the formation of the Germanic Union of Customs, the manufacturers of Bohemia had stated in their petitions that they had some hopes of being able to compete with the fair trader, but that they never could compete with the contraband.

307. *Chairman.*] And that led to the changes which were made?—That chiefly

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led to the changes which were made after that. A curious fact disclosed itself in 1836, during a congress of the delegates from the different States of the Germanic Union at Munich, while I was there. The Saxons complained very much of the Prussian tariff, and that the duties had been imposed by weight; they said that it destroyed their competition; that the higher the duties were, the more was their competition destroyed.

308. Mr. *Villiers.*] Do you mean that the Saxons complained of the Germanic tariff?—They complained of the high duties; they said, the high duties will destroy our markets; if the high duties give any protection at all, it is a protection to the new establishments at Berlin, and at Baden, and in Wurtemberg.

309. Mr. *Williams.*] How could the high rate of duty injure their manufactures?—The high rate of duty created for the time a greater demand for labour in the other States of the Union, and which labour they complained would fictitiously come into competition with theirs.

310. Are not many articles in the Prussian tariff so very high in duty, as to amount to a complete prohibition?—There is no doubt that they are, upon coarse goods of small value which cannot be smuggled; but as to fine goods the French contrive to send in a vast quantity for consumption.

311. Does it not amount to a prohibition almost upon every article manufactured of cotton?—No, very far from it; but upon coarse shirtings, worth 2 *d* or 3 *d.* a yard in England, the duty amounts to 60, 70, and 80 per cent.

312. Will you mention any article made of cotton that is admitted now under the Prussian League into consumption?—It is not the duty upon the fine articles of cotton that prevents their entering into consumption. The question has been completely misunderstood. The fact is, that although the Prussian manufactories do not produce goods to come into consumption in the United Kingdom, yet they produce goods now so cheaply that they are meeting us in the markets of the world; they are producing a superabundance of the light goods of the same kind that we should send into Prussia, and consequently from that quantity of production of their own, they do not require ours, and will not have them. In the first place, taking the population of the Germanic Union, they have at all times been accustomed to manufacture flax and wool into coarse articles for domestic consumption; that is a manufacture that has been at all times carried on within their own doors; but till 1814, Germany had been so disturbed with wars, that they had no time nor security to direct their attention to manufactures upon a large scale; but after the years 1813 and 1814, when the people of Germany were compelled to become agriculturists, instead of being engaged as soldiers, in the course of two or three years they produced a great superabundance of agricultural products, and not being able to find markets for that produce either in England or in France, in both which the high duties shutting out that produce, the excess of labour formerly employed in war and afterwards in agriculture went into the manufactures of Westphalia and Silesia. The argument they made use of to me upon every occasion, both in Prussia, in Saxony and in the Rhenish States, and particularly at the two congresses held at Munich and at Dresden, was this, You compelled us to become manufacturers; we have not mines of gold and silver, and you would not take what we had to sell you; if you had taken what we had to give, we should have continued to produce it, because we found a market for it, but as you would not take it, necessity compelled our people to look out for other occupation, and they were intelligent enough to turn their attention extensively to manufactures. The German grazier now exchanges his cattle and his beef for fabrics with the home manufacturer, and the corn dealer and the miller provide bread for the manufacturer, and take his goods and use them in return. This was the common saying in Prussia, where every man is intelligent, and where every man thinks, and where as soon as he sees an effect he immediately inquires into the cause.

313. Then your observations do not apply exclusively to Saxony, but to the whole of Germany?—To the whole. It is not the Prussian tariff that shuts out our articles; it is the fact that the articles they require are produced in such superabundance by themselves that they export largely. The case is analogous to the people of England not using Liege or Mons coals, which they would be compelled to do, if they did not receive them cheaper from Newcastle. Yet Belgian coals enter fairly into competition with those of England in France.

314. *Chairman.*] What enables them to produce so much cheaper than we do, seeing that we have so many advantages in respect of coal, and machinery and skill?

skill?—The reason they produce as cheaply in most instances as we do, arises from no other cause, in my opinion, than that they have an abundance of all that is necessary to maintain life within themselves, and their industry being directed to manufactures, they are more independent of other countries than those countries are which have not an abundance of food, and wood for fuel and for their buildings.

315. Mr. *Villiers.*] You mean, that living is much cheaper than in England?—Yes; they have abundance of bread, and sufficient of animal food, and other articles that form the first necessaries of consumption.

316. *Chairman.*] Are you able to state, generally, from your observation, what is the difference in the expense of living in Germany and in England?—The difference during the last 15 years must have varied very much, but I should think the price of living is about one-half what it is in this country.

317. Do you mean, that the artisan in the cotton manufacture can subsist himself with equal comfort in Germany at half the expense at which an English artisan can support himself here?—At least at half the expense; in Westphalia, and the neighbourhood of Frankfort, and in Bavaria and Austria, at less than half.

318. Mr. *Villiers.*] If the price of food was to rise very much in those countries, would it not cripple them in their manufactures?—Yes, it would; it would be a check to them to a certain extent, because the higher price of food would reduce the demand for employment.

319. *Chairman.*] If corn and meat and other articles of the necessaries of life were as nearly on a level as a free trade would bring them in England and in Germany, what would be the effect in your opinion upon the existing manufactures there?—I have no doubt that the result in those countries would be a diminished demand for labour in manufactures, and a greater demand for agricultural labour.

320. Will you explain how that diminished demand would take place, and how it would affect the demand in this country?—A diminished demand would take place in this way, because labourers could not work in those countries for the same wages at which they work now, and not being able to work at the same wages, many of them would be thrown out of manufacturing employment, to seek for employment in other pursuits, and the consequence would be, when matters found their level, that instead of wages being actually higher, wages would become lower, from the want of employment.

321. Would not that increased price of food in those countries produce an increased price of the manufactures which now meet the English manufactures in other parts of the world?—No doubt of it.

322. Would not, therefore, the necessary result be, that the amount of manufacture would be decreased there, and the demand for English manufactures would be increased here?—No doubt of it.

323. Have you ever been at Elberfeld and Crefeld and Solingen?—I have.

324. Are you aware that an American consul resides at Elberfeld to attend to the export trade, which of late years has arisen from Germany?—Yes, I am aware of that through our own consul at Frankfort.

325. Areyou aware that their stockings, and silks, and woollens find great demand now in America, and meet ours in that very market?—Yes, I am quite aware of that.

326. Mr. *Thornely.*] Is not that a circumstance that recently occurred?—No; it has been growing up for the last ten years.

327. Mr. *Chapman.*] Would it not, in your opinion, be advisable that all articles of foreign manufacture should be admitted into this country on the same rate of duty as is imposed on British manufactures by our own internal taxation, and on the same principle of reciprocity as is now applied to British and foreign shipping?—That is my opinion; but my experience would lead me to go something further than that, provided their taxation on commodities is so high that it is much above an equitable taxation for the purposes of revenue, and provided that ours also may be kept so high, then if we maintain upon each side those high reciprocal duties, we are neither doing more nor less than maintaining a war of material interests, we are warring against one another; but the principle of reciprocity on the basis of only revenue duties, I perfectly agree to.

328. Mr. *Villiers.*] You mean that a corresponding duty should be imposed upon the foreign article with that which is imposed upon the same article produced at home?—Yes, provided both be no higher than an equitable revenue duty.

329. Mr. *Williams.*] Do you expect that the workmen of this country having

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to pay more than one-half of their wages in taxation, in one way or another, can compete with the workmen of other countries from whose wages scarcely any portion is taken in taxation?—Certainly not the workman of this country, if so great a proportion of his wages is taken in taxation, and so small a portion of the wages of the other.

330. If a workman in Saxony, who is almost entirely free from tax, can live as well upon 5 *s.* a week, English money, as an English artisan can live upon 9 *s.* a week, supposing those two workmen to be equally capable, the Saxon workman, of course, produces articles, as far as labour is concerned, for nearly one-half what the English workman could do; would you in that case take the labour from the English workman, and let him go and starve, if he has no other resource, and give it to the Saxon workman?—With regard to taking the labour from the English workman, that can only be effected so far as you can prevent the Saxon workman sending his goods into this country, to be consumed in this country; but if the admission of the Saxon goods would take away the labour from the English workman, it would follow that it would be useless for us to attempt manufacturing for exportation to other countries, where the Saxon labourer, being enabled to manufacture so much more cheaply than we could, would meet us with such advantages in a foreign market; he must, according to the very circumstances supposed in the question put, meet us with an advantage of from 40 to 50 per cent.

331. *Chairman.*] The competition would arise whether we admit his goods or not here?—Yes; whether we admit his goods or not; and the conclusion which I should arrive at would be, that the British manufacturing labourer would be driven out of employment for the exportation trade, by that very operation of production with an advantage of 40 to 50 per cent. in the cost of subsistence in favour of the foreign manufacturer.

332. Mr. *Williams.*] By way of illustration, take the case of a stocking manufacturer, a branch of manufacture in which the Saxons have particularly excelled, and in which they have taken pretty nearly all the foreign markets from us; would you say that the principle was a correct one, to admit the importation of stockings manufactured in Saxony into this country free from duty, which would, as a matter of course, supersede the trade entirely at Leicester, Nottingham, and other parts of England, where stockings are made?—I certainly would admit them at an equitable duty, not exceeding 10 per cent., whether that would destroy the trade at Leicester and Nottingham or not; but even if it did, I should say that it would be better for the whole country to subscribe sufficient to support all those people at home who are now being employed in that manufacture, than to continue a tax in perpetuity upon this country; it would be humanity towards the manufacturers themselves.

333. Do you think it is an honest policy towards the labouring people of this country to allow their employment to be taken from them and sent to foreign countries?—You cannot prevent it.

334. Will you explain why you think it is not possible to prevent it?—You cannot prevent the demand for the labour of the artisan of this country being transferred to another country, by any possible duty or restriction which you can place upon the admission of those articles coming into this country for consumption; you cannot prevent foreign countries from sending their productions to such other foreign countries as will take their productions from them, and especially when the condition of those manufactures has become so flourishing as to cause apprehension as to the admission of those goods into this country for consumption, it is impossible for us to prevent other nations going to purchase those manufactures at a cheaper price than they can get ours for; in the next place, we cannot prevent our manufacturers losing their employment by any prohibitory or protective duty, because whatever that duty may be, if it tends to keep up the price of manufactures in this country, it is at the expense of every person who consumes the manufactures produced; consequently, that being a tax upon the general riches of the country, you will limit the quantity that will be consumed; if I am not able to wear two or three coats in a year, if by taxation you limit my means of purchasing two new coats, I must do with one; you cannot prevent the diminishing of labour by restricting consumption.

335. Mr. *Villiers.*] Do you conceive that the operation of our present protecting duties is to prevent other countries from becoming manufacturers?—The object of them was so; but the effect is totally different. The cotton manufac-

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turers and silk manufacturers upon the Continent dread nothing so much as that we should lower our duties. I do not mean upon manufactures merely, but upon everything. If we lowered our duties so as to admit foreign commodities which we want in this country at something like the price of commodities in foreign countries, we should then get into a natural state, in which the trade would maintain itself, and we should not be liable to those fluctuations that all protected trades are subject to. I can assure the Committee that the manufacturers of Germany, especially, apprehend the repeal of our corn laws more than anything that we can do. The public authorities again, in Germany, who have only the great public interests to administer, never asked us for a moment to take off any duty upon manufactured articles; the great demand was to take off the duty upon timber and upon corn.

336. Mr. *Williams.*] Are you aware whether any quantity of stockings the manufacture of Saxony are imported into this country?—They are imported into this country, but as far as I am aware they are imported for the purpose of being re-exported again to the United States.

337. How do you reconcile the opinion you have expressed, that it is impossible, by means of duties, or any other means, to prevent the introduction of foreign manufactures, if they can be produced cheaper than ours in this country, with the circumstance, that Saxony does export large quantities of stockings to other countries, and yet she exports none to this country?—In the first place, I did not express an opinion that you could not prevent their introduction into this country, but the opinion I expressed was, that you could not prevent the demand for labour which is now given to the artisan of this country, being transferred to the labourer of Saxony, or of any other country which will produce cheaper fabrics than we do.

338. Mr. *Villiers.*] You gave us a list of articles upon which duties were imposed for the purpose of protection; what do you consider to be the effect of those duties generally? Do you consider that they encourage the particular trade in the articles here, and that those trades would be lost if those duties were removed?—Certainly not.

339. Then you consider, that though they were imposed for protection, they have failed in effecting that purpose?—Undoubtedly they have failed.

340. Do you consider that we have as great advantage in this country in producing those articles as foreigners would have?—No, we have not; but the advantages and disadvantages are totally unconnected with the protective duties upon the manufactured articles.

341. Do you mean that those articles could be produced cheaper abroad than they are in this country?—Under a different system of commercial legislation, I believe they could not be produced so cheap in other countries as they can in this.

342. Is there not occasionally a difficulty in producing an article, in consequence of the protection imposed upon some other article?—No doubt of it.

343. Do you not conceive that all protection amounts to a tax upon the community?—Certainly, it is quite evident.

344. That is implied in protection?—No doubt of it.

345. And therefore the tax for protection upon one article increases the cost of producing another?—Certainly, no doubt of it.

346. And therefore sometimes a duty is imposed for the purpose of protection, because we have protected some other article?—Certainly; not only a solitary duty upon one article for protection, but it is a duty for protection connected also with another protecting duty that bears upon it. A protective duty may not only be what it always is, a general tax, but a particular tax on some other article of manufacture. The protective duty on food is a general tax on the nation, and a particular tax on manufacturing labour, navigation, &c.

347. Our difficulty, therefore, in competing with other countries frequently arises as much from taxes for protection, as from taxes for revenue?—Certainly, more than from taxes for revenue upon commodities.

348. Taxes upon raw material, for the purpose of protection, would present great impediment to the production of other articles?—No doubt of it.

349. Mr. *Ewart.*] Supposing the cost of subsistence and of the raw material were the same in this country as in other countries, do you think there would be any chance of other countries underselling us in the labour market?—Certainly not, with our natural advantages of position, which no other country possesses in the same degree, and the intelligence and industry of Englishmen;

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although the English are not so economical as the people of other countries, yet with our advantages of capital and skill, if we can change our system of legislation, we may, in every manufacture we now possess, meet foreign manufactures in every market in the world. The manufacturers of other countries are only apprehensive that we should change our system of taxing food; I speak only of the manufacturers; the consumers are of a different opinion.

350. Is it your opinion that, other things being equal, labour is cheaper in this country than in any other country in the world?—As to labour in this country, you must take it either at the money value of labour, or you must take it at what the labourer can get for his labour; that is, what the labourer can get for the money price of his labour. As to the real wages of the labourer in this country, they are much less than in Saxony.

351. The question is put upon the hypothesis that the raw material and subsistence were equally cheap here as in other countries, in that case would not the labour of the country that possessed the largest capital be cheaper than the labour of the country that possessed the smaller capital?—No doubt of it; that is to say, it would be more productive.

352. And the mere rate of wages alone does not prove the superior cheapness of production, but you must take into the calculation the advantages of capital and machinery?—Capital, and machinery, and other elements, such as coal, and iron, and the advantages of our harbours for exportation, and many other internal advantages, as to carriage and intercourse; the conclusion to which I have come, after laborious investigation in almost every country in Europe, is briefly, that we should have nothing but fiscal taxation, that is, duties for revenue only; have no protection at all, but only equalize upon equitable principles your system of taxing the population for revenue, and you may then meet the people of all other nations with your manufactures in every country in the world, and in most articles undersell them.

353. Would not the result be the same as with respect to India, where the wages of labour may be only 2*d.* or 3*d.* a day, and yet the British manufacturer can import the raw material here and manufacture it, paying high wages, and undersell the home manufactures in the Indian market?—Not a doubt of it; the history of India shows this perhaps more clearly than that of any other country.

354. And therefore, although the rate of wages is infinitely lower in India, the article can be produced far more cheaply in England?—Certainly, the exports of cottons to India prove this.

355. Mr. *Villiers.*] Are not those duties rather capriciously imposed in our tariff?—Some of them are evidently imposed for high protection; others again, which may be considered protective duties, have long since ceased to be so, especially those upon cotton manufactures; many, it is true, are capriciously imposed.

356. Do they appear to have been imposed with a distinct consideration of the manner in which they will operate, in either allowing the article to come in or prohibiting it?—Not all; in many instances they are capriciously imposed.

357. A 20 per cent. duty, without reference to the cost of production of the article at home or abroad, may operate either as a prohibition or as no protection whatever?—Yes, in many instances 20 per cent. is equal to a prohibition.

358. And in other cases it might have no operation?—Yes.

359. Mr. *Chapman.*] When you state that the labour of Saxony, and generally on the Continent, is really dearer than the labour of this country, do you mean to apply that to maritime labour?—No; strictly speaking, I do not apply it to maritime labour; I apply it to maritime labour thus far, that the provisioning of ships is much lower on the Continent; if shipowners on the Continent even gave the same wages, which they do not, as our own, yet they carry on their shipping more cheaply than we can, because the provision which is found by the shipowner for his crew forms an essential part of the wages. Again, if a Dutchman, or if a Prussian, were compelled to victual his family ashore at the prices paid in England, his wages then would not be to himself more than one-half what the same wages are in Prussia; but, as he maintains his family in Prussia, the low wages that he gets enables him, by the cheapness of provisions in that country, to live as well as an English sailor will, who maintains his family in England.

360. *Chairman.*] Do not therefore the circumstances you have stated operate very much against the British shipowner in his competition, as a carrier, in every part of the world?—Not a doubt of it.

361. Have you not found, in whatever part of Europe you have been, that increased expense to be almost the only impediment against the British shipowners becoming the general carriers of the world?—No doubt of it. One of the great advantages that the American ships, and also the ships of Hamburgh, have over ours, is that the provisioning of their ships costs them so much less than our ships. I have taken great pains to ascertain what proportion the wages of a ship and the provisioning come to, because many do not enter into the question as they should do, in calculating sailors' wages; they do not add to that the amount of provisioning the ship, which is in every sense of the word a part of the wages, and wages is what the British shipowner has greatly to compete against. If he could only provision and equip his ship at the same rate as the Hamburgh shipowner can, he could most successfully compete with him.

362. In answering the question put to you as to the rate of maritime labour, you have not included the difference in price in the hull and materials of a ship, which arise from the different duties that are imposed in England, but you have limited yourself solely to wages?—Entirely to wages and equipment.

363. Mr. *Villiers.*] Do you know that a British seaman is held in higher estimation than any other in the world?—He is held in very high estimation; but the Swedes, and the Danes, and the Dutch, are held in as high estimation as any in the world; and we have never considered that there is any difference between them and British seamen. We always find a great difference in the seamen of southern Europe; but that does not apply to the seamen of the north.

364. Mr. *Chapman.*] Then, under that impression, would not you think it right, if no protection remains, to take away all restrictions from British shipping?—With respect to British navigation, I should say, take away all restriction as respects the materials of which the ship is built, and as respects the provisioning the vessel, and as respects the wages of the seamen.

365. *Chairman.*] And after that you would have no fear of the English shipowner deriving a fair profit and increasing his trade?—There is no doubt of it; we see what the British shipowner has been able to do under the difficult circumstances which he has to labour under; and by his more than ordinary maritime skill as to the direction in which he sends his ships, succeeding as he does at the present moment, and struggling against competition, if you took away those restrictions, the tonnage of England would soon, I am convinced, amount to double what the tonnage of England at present is.

366. Mr. *Williams.*] You have stated that you have found in the different countries you have visited, a very strong feeling existing against establishing in those countries prohibitory duties?—Not in all those countries; I alluded to Bohemia, to Saxony, and to Switzerland; those were the three countries I took up.

367. How is it that the governments of those countries have never adopted that feeling which you say is so general against prohibitory duties?—The governments of most countries, excepting those of Saxony, Switzerland, and Holland, on the contrary, were led away by the visionary splendour of being able to supply themselves within their own countries with everything they required. It commenced in France under Colbert, and it was imitated by other monarchs, but it has turned out that those countries in which those protections have been completely established, have not at all thriven in consequence of those protections, and where they have occasionally thriven, they have done so in defiance of them; now in France, I have in my possession a representation from the manufacturers of silk at Lyons, and other parts of France, who wish to have no protection at all for their silk manufactures.

368. You have stated that the manufacture of cotton in Saxony has thriven very much under a perfectly free system of admission of foreign goods; how is it that the Saxon Government have joined the Prussian League, the tariff of which amounts to a complete prohibition of a great number of articles, the produce and manufacture of foreign countries?—The Saxon Government joined the Prussian League with the greatest reluctance. Saxony is a small country, surrounded by barriers on every side, and Saxony held out to the very last before she joined this League. Saxony did so, well knowing at the time that her joining this League would in the end be exceedingly injurious to her manufactures. But the prohibitory system which existed in Bohemia and Russia upon the East, and Prussia being determined that she would join the other States of Germany in the League, Saxony was shut out altogether, by the

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strict system about to be established, and not only from that, but the fear that high transit duties might have been established upon everything that passed to and from the fair at Leipsic, Saxony was at last compelled against her inclination, and against her interest, to enter into the League.

369. *Chairman.*] Is not she benefited by it?—She has received a little more customs revenue, and the king having got that customs revenue, independent of his Parliament, and being enabled to make use of it more independently of them, he does not wish to give it up, but the manufacturers of Saxony were all against it, although for a time it afforded them a more extensive market within Germany.

370. Mr. *Villiers.*] Have not they got new markets?—Yes, in Germany; but they see that these new markets will disappear from them.

371. Mr. *Williams.*] Are you aware whether the manufactures of Saxony have deteriorated subsequently to their joining the Prussian League?—No, they were in a very flourishing condition at the time.

372. Are they now in an equally flourishing condition?—They are going on much in the same way; the period has been so short, that it could not re-act upon them all at once.

373. How long has Saxony joined the League?—In the end of 1834.

374. That is six years ago?—Six years.

375. Have not the manufactures of Saxony very considerably increased since that period?—Not more than the natural increase. I speak of cotton goods.

376. Has not their export of stockings, in point of fact, commenced almost subsequently to that?—No, it is one of the oldest manufactures of Saxony.

377. Was she a considerable exporter of stockings before the year 1834?—Yes; not, as far as I know, to this country, but she exported to other German States, and also to the Austrian dominions.

378. Did she use to export to the United States, and to Mexico, as she does now?—Not so extensively.

379. Mr. *Villiers.*] Do you believe that she is able to do so in consequence of the prohibitory or protective duties?—Not at all.

380. *Chairman.*] Are the Committee to understand the purport of your evidence to be this, that in Saxony and in Switzerland, in particular, where there have never been any protective duties for their manufactures, that, considering all the disadvantages of locality, with reference to obtaining the raw material in those countries, their manufactures have increased beyond those of any other country on the Continent of Europe?—Certainly.

Lunæ, 13° die Julii, 1840.

MEMBERS PRESENT.

Mr. Blake.	Mr. Hume.
Sir George Clerk.	Mr. Thornely.
Sir Charles Douglas.	Mr. Villiers.
Mr. Ewart.	Mr. Williams.
Mr. O. Gore.	

JOSEPH HUME, Esq. IN THE CHAIR.

Sir *John J. Guest*, Bart. a Member of the House; Examined.

Sir *J. J. Guest*, Bart. M. P.
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381. *Chairman.*] HOW long have you been engaged as iron-master in this country?—All my life; personally, about 30 years.

382. Can you state to the Committee, shortly, the history of the imports and exports of iron?—A great alteration in the iron trade took place about the year 1740, when pit coal, for making iron, came into use; previously to that time, iron had been all made of charcoal.

383. What was the amount then of imported?—In 1740 the import was about 25,000 tons a year, consisting almost entirely of bar iron; and the average import, from 1760 to 1786, was 40,000 a year. The trade then began to flourish.

384. Was that iron used for steel, or for all purposes?—It was used for all purposes.

385. Mr. *Villiers.*]

385. Mr. *Villiers.*] It was generally designated as bar iron?—Yes; and the price was 18*l.* to 20*l.* per ton.

386. *Chairman.*] What was the rate of duty then charged?—£. 2 10*s.* per ton when brought in foreign ships, and 2*l.* 1*s.* 6*d.* when brought in British ships. In 1786 the import was 44,330 tons; the duty was 2*l.* 16*s.* 2*d.* per ton; and the price began to be reduced, in consequence of the introduction of pit coal, to 14*l.* or 15*l.* per ton. From 1786 to 1796, the quantity imported ranged from 44,000 tons, the lowest, to 54,000 tons, the highest; the duty was then the same, 2*l.* 16*s.* 2*d.* In 1796, the duty was raised to 3*l.* 1*s.* 9*d.* per ton; in 1797 to 3*l.* 4*s.* 7*d.*; in 1798 to 3*l.* 15*s.* 5*d.*, and the import of that year was 45,964 tons. In 1799 the import was 42,479 tons. After that year, I have no account of the imports till 1820; but the duty was raised in those years, during the war. In 1802 it was raised to 4*l.* 4*s.* 4*d.* per ton; in 1805 to 5*l.* 1*s.*; in 1806 to 5*l.* 7*s.* 5*d.*; in 1809 to 5*l.* 9*s.* 10*d.*; in 1813 to 6*l.* 9*s.* 10*d.*; in 1819 it was 6*l.* 10*s.* upon iron brought by British ships, and upon iron brought by foreign ships the duty was 6*l.* 18*s.* 10*d.*

387. What was the import in 1820?—10,995 tons.

388. Can you account for the great diminution in that year of the import of iron?—The duty was very high, and the make of iron in this country was rapidly increasing.

389. Mr. *Thornely.*] Are you enabled to state whether this quantity of foreign iron imported was entered for consumption, or whether it was put into bond and exported?—The quantity exported has seldom exceeded 3,000 tons, for several years.

390. In the year 1799, there were 42,479 tons imported; are you of opinion that only 3,000 of that were exported?—I am. The great bulk of iron that was imported was consumed in this country. I will give the make of iron in this country, at different periods: in 1740 almost the whole of the iron of this country was made from charcoal, and the make was 17,350 tons.

391. *Chairman.*] Do you mean in England and Scotland?—Yes.

392. None is made in Ireland?—No. In 1788, in consequence of the introduction of this new process of making iron with pit coal, the quantity increased to 68,300 tons, about which time Mr. Watt brought his improvements to bear upon the iron trade by the introduction of steam-engines for blowing the furnaces; after which time there was a still more rapid increase. In 1796 the quantity produced was 125,000 tons. In the next 10 years, down to 1806, the quantity was increased to 258,000 tons. In 1823 the quantity produced was 452,000 tons. The quantity in 1825 was 581,000 tons (this was all pig iron). In 1828 the quantity was 703,000 tons. From that time to 1831 it became stationary; it rather diminished in 1830 in consequence of the distress which prevailed in the country at that time; from which time the increase has been still more rapid. In 1835 it was estimated at about a million of tons; in 1836 it was estimated at 1,200,000 tons; and the estimate made by a very intelligent person who went round the works in 1839 was 1,512,000 tons, which is rather increasing. A very large proportion of the great increase latterly has been produced by the introduction of hot air in the blast furnace.

393. Will you state what the amount of the import was subsequently to 1820?—In 1821 the import was 10,995 tons; in 1822 it was 13,967 tons; in 1824 it came to 14,478 tons; and in 1825 the import was 23,657 tons, there being a very large speculation in that year. At the end of 1825 an alteration took place in the duty. The duty on bar iron was reduced, under Mr. Huskisson's advice, from 6*l.* 10*s.* to 1*l.* 10*s.*, whether the ships bringing the iron were British or foreign; and the duty on pig iron was reduced from 17*s.* 6*d.* to 10*s.* Other sorts of wrought iron, not enumerated, charged a duty of 50 per cent., at that time were reduced to 20 per cent. *ad valorem.* Wire, which had previously been 5*l.* 18*s.* 9*d.* the cwt., was reduced to 1*l.* a cwt. Hoops, which were 1*l.* 3*s.* 9*d.* per cwt., remained at the same duty. The duty on steel was reduced from 50 to 20 per cent. *ad valorem.*

394. Mr. *Villiers.*] Is that the duty as it remains at present?—Yes, except that there is a discriminating duty upon iron brought from our colonies, which is not practically in operation.

395. Will you state what the imports have been from the time the duty was changed?—In 1826, the import was 13,587 tons.

396. That is at a duty of 30*s.* a ton?—Yes. In 1827 it was 18,826 tons; in

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1828 it was 15,495 tons; in 1829, 15,720 tons; in 1830, 15,223 tons; in 1831, 17,872 tons; in 1832, 19,437 tons; in 1833, 17,913 tons; in 1834, 16,215 tons; in 1835, 19,750 tons; in 1836, 19,100 tons; in 1837, 19,930 tons; in 1838, 24,600 tons.

397. Was this bar iron?—Yes.

398. Is this the kind of iron that is used for steel?—Yes. The import of iron has been influenced in different years by the difference of the price of iron in this country; in some years, English iron got up very high, and then foreign iron was introduced more extensively.

399. What do you consider to be the reason of the great increase of the manufacture of iron in this country?—The enormously increased consumption, and the very large export that has taken place from this country; for instead of being an importing country, as we were previously to making iron from pit coal, we now export very largely.

400. Do you conceive that to be from our producing iron cheaper than other countries?—No doubt, entirely so.

401. You do not therefore consider that the protecting duty has caused any difference in the increased quantity produced in this country?—Not at all; it does not affect it.

402. It has arisen entirely from the increased demand?—Yes. The foreign iron imported is used almost entirely for steel, for which there would at this time be an increased demand, but that there is a great deal of English iron used for steel, for inferior purposes.

403. The duty, as a protection, is therefore nugatory?—Entirely. There is something peculiar in the Swedish and Russian iron, with regard to the peculiar fitness for making steel, which we cannot understand.

404. *Chairman.*] Are you aware that the manufacturers of steel, in Sheffield, have within the last two or three years repeatedly memorialized the Government to have that duty of 30*s.* taken off?—I am not aware. The produce of that duty is extremely small, if you deduct the quantity exported, which was about 2,000 or 3,000 tons a year. I do not think it produces above 20,000*l.* to 25,000*l.* a year.

405. Mr. *Villiers.*] And it adds to the cost of production?—Certainly, by the amount of the duty. The best proof with regard to iron being made cheaper in this country than in other countries, is, that in America, where there is a large import of Swedish iron, which meets our iron, although not upon fair terms, as they have a discriminating duty between Swedish iron and English iron in this way: all iron in this country is manufactured by rolling, and the Swedish by hammering, and by way of putting a discriminating duty, they have affixed a different and larger duty upon iron made by rolling than upon that made by hammering.

406. Mr. *Gore.*] The hammered iron you would consider more valuable?—Not much. The Swedish iron is not so uniform in its quality as ours.

407. Do not you consider hammered iron the more valuable of the two, generally speaking?—Certainly, if made with charcoal.

408. *Chairman.*] Then, in your opinion, and as far as you know, the opinion of the trade, the present duty on the importation of iron might be taken away without affecting the trade?—As far as I am concerned; I do not think it affects us. If the price were reduced to-morrow I do not think it would affect the interests of the trade. There are some few persons in this country who make iron for steel; they may consider that less of their iron would be made for steel if the duty were taken off.

409. Mr. *Villiers.*] The consumers are interested in the reduction of the price of steel?—Yes.

410. And also those who export a large quantity of cutlery?—Yes.

411. Is there much steel made in other countries?—Yes.

412. In Belgium?—Yes.

413. Are they exporting steel from Belgium?—No, I believe not.

414. Are they doing so in America?—No.

415. Do you know whether we are met in other countries by steel exported from Sweden or elsewhere?—The quantity exported from this country is very small, and I should think on that account that we must be met by other countries; I do not know much of the steel trade, but it has often struck me as extraordinary that the quantity exported should be so small as it is.

416. Do you consider the duty imposed upon steel interferes with the trade?—It appears to me probable, because if that Swedish iron is taken to make steel in other countries where no duty is charged, and we charge duty upon it, it must affect the demand to that amount.

417. *Chairman.*] Will you state what has been the increase of the exports of iron from England?—The quantity of iron exported from England in 1799 was 6,000 tons.

418. Is that the first time we commenced exporting?—There were some few trifling exports before that, but nothing material.

419. Mr. *Thornely.*] Is that bar iron?—Yes. In 1806, 28,000 tons was the export; in 1835 the quantity was 178,000 tons; and in 1838 the quantity was 255,317 tons.

420. Mr. *Williams.*] Are you aware what portion of this has been sent in a manufactured state; for instance, for the purposes of railways?—There is a very large export for railways, but it is all reckoned as bar and wrought iron; there is no separate account kept of that.

421. Mr. *Villiers.*] Is not iron made cheaper here than in any other countries of the world?—Certainly it is.

422. What is the present price of British iron as compared with that of Swedish iron?—The present price of Swedish is about 12*l.* 5*s.* in bond, and of common British iron about 7*l.*

423. Mr. *Gore.*] Is not the Swedish iron manufactured in a different way from the English iron?—No doubt; it is manufactured with charcoal and by the hammer.

424. It is better adapted for steel?—Yes; in fact, the British iron is not so made as to be adapted for steel.

425. At what time do you consider this country ceased to be an importing, and became an exporting country of iron?—Except for the purposes of steel, it has not imported since 1790; upon the first introduction of British iron there was a great prejudice in the minds of smiths against its use; that wore off about 1800; it continued a little longer than that in Ireland, but now ours is entirely an exporting country, with the exception, as I stated before, of iron being imported for steel.

426. *Chairman.*] Do you consider that those duties, which you have stated were raised from time to time, were levied as fiscal duties for the purpose of the revenue?—Yes; by being raised by Mr. Pitt during the war, you will see that they were raised for the purposes of revenue.

427. Mr. *Villiers.*] They were raised at the time that we ceased to be an importing country, except for steel?—Yes.

428. Are we not able in this country to manufacture a much larger quantity of iron than we now manufacture?—Yes; we make in this country about two-thirds of the whole produce of the world.

429. Mr. *Ewart.*] Does the advantage of the Swedish iron consist in its being hammered iron and being made of charcoal, or is it the quality that is superior?—It is not from its being made from charcoal or being hammered, because other iron made in this country from charcoal and hammered has not the same qualities, but it is supposed there is something in the Swedish ore which gives those qualities which adapt it for the manufacture into steel.

430. Is there not some of the same kind of ore on the coast of India?—I believe there is.

431. Mr. *Williams.*] Are you aware what portion of the export of 1838 went to the United States of America?—I am not aware of the figures, but it was a very large portion.

432. Are you aware that considerable preparations are now being made in the United States for the manufacture of iron in consequence of their having discovered extensive coal mines and iron ore?—I have heard that preparations are being made for manufacturing iron by anthracite coal.

433. They have discovered an extensive coal field of bituminous coal in the state of Maryland, as well as of iron ore and limestone?—Yes. I have conversed with persons who know the United States very well, and the general opinion is that it will be some years before they will do much with that ore to affect this country, in consequence of the high rate of wages and the coal not being adapted to make iron. The anthracite coal has been used for pig

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iron only, and to a small extent, and it is not supposed they will interfere with us much.

434. Mr. *Villiers.*] If you expected a competition from the Americans, it would be an additional reason for reducing the duty on the imports?—Yes, as far as regards the steel manufacture.

435. Mr. *Gore.*] Are you aware that in the state of Pennsylvania they were obliged to give up working the iron ore in consequence of not being able to procure charcoal?—No, I am not aware of the fact.

436. You are not aware that they have now commenced operations again in smelting the ore with the anthracite coal?—Yes, I know that they have commenced such operations.

437. *Chairman.*] You have stated that there is a large duty levied on iron hoops; are you able to state how far it may be necessary for the protection of our manufactures to keep that duty up?—I should think it not at all necessary, and I am very much surprised that it was not altered at the time Mr. Huskisson altered the other duties; I can only account for it on the supposition being entertained that it would in some way interfere with the consumption of wooden hoops.

438. Mr. *Villiers.*] What wood?—The small ash, cut into hoops in this country; I cannot conceive any other possible reason; the value of the iron hoop is about 3 *l.* 10 *s.* to 4 *l.* more than common bar iron.

439. There is no reason whatever for the continuance of the duty, as regards the trade?—No; and if they could make them as cheap abroad, they are liable to be injured by salt water, and therefore there is no chance of a large quantity being imported.

440. There is no use then in the duty?—I do not see any.

441. *Chairman.*] We, having iron cheaper, and the machinery cheaper, are you aware of any reason for that duty being continued?—Not the slightest.

442. Do you see any reason why the duty on pig iron should be continued?—I see no reason for it.

443. There is a duty of 20 per cent. *ad valorem* on wrought iron; are you aware of any reason why that article ought to be so protected?—I know of none; if the trade was thrown open, reducing all duties as low as possible, I do not think the iron trade requires any protection at all.

444. Then, generally speaking, your observation as to the propriety of reducing the duty applies to the import of all kinds of iron?—Precisely.

445. Mr. *Ewart.*] You consider that Mr. Huskisson's experiment succeeded, and that it would succeed if carried out still further?—Yes: I remember being one of a deputation to Mr. Huskisson, and some fears were at the time expressed by those who made the best iron; and the only remark made by the deputation was, We have not the least objection to your putting us under whatever protection you may give to the other trades; let us have corn and everything on the same footing, we shall be satisfied.

446. Sir *C. Douglas.*] Is it, generally speaking, conceived that the manufacture of iron will increase?—I think there will be a great increase; there is a great increase in Scotland.

447. And in the north of England?—Yes.

448. That supposition has been entertained without reference to the duty being taken off?—Certainly. I do not think the duty enters into the calculation of any person; speaking now of the general feeling of the iron trade, I should say that we do not take any account of the duty.

Mr. *James Hanley*, called in; and Examined.

Mr. *J. Hanley.*

449. *Chairman.*] ARE you a manufacturer of musical instruments?—Yes, of harps.

450. How long have you been in the trade?—Twenty-five years.

451. In London all the time?—Yes.

452. Are you well acquainted with the different musical instruments which are imported into this country, as well as those that are used here?—Pretty generally so.

453. Are you aware of the amount of duty levied on the importation of musical instruments?—I believe it to be a high duty; about 20 per cent.

454. How

454. How would you divide musical instruments; are there any classes under which you would place them?—Yes; I class them into four kinds. I give this as my own mode of classing rather than that adopted by the trade. I should say the tamborine, drum, and instruments to be beat upon, form one class; stringed instruments, of which there are a larger number than any other kind, is another; wind instruments I form into two classes, namely, the wooden and the brass.

455. Mr. *Villiers.*] The duty is 20 per cent. upon all?—Yes.

456. Sir *C. Douglas.*] How is the value ascertained in calculating the duty?—It is the value put upon them by the person importing; they do not take any particular means of ascertaining the value.

457. It has no reference to particular makers or particular countries from which it comes?—None at all.

458. *Chairman.*] In what class do the piano-fortes come?—Stringed instruments.

459. Are there many of them imported?—Very few.

460. Have these ever been imported in the way of business?—They have never been imported in the way of business, only by a private family here and there, not in the way of trade; occasionally, when a new patent has been sought for by a foreigner, he has imported one or two.

461. Are you able to state the relative prices of piano-fortes manufactured abroad and here?—Yes; looking at the manufacture abroad in piano-fortes, we find that square instruments, of a class such as we charge in this country from 40*l.* to 50*l.* for, are sold in Vienna at from 10*l.* to 12*l.* English money.

462. Do you consider a duty of 20 per cent., or any duty, requisite to protect the English manufacturer, if the price is so different?—Certainly none. We have a superiority in the manufacture itself which they have never attained, and I question whether they ever will.

463. How does this additional duty operate?—It is not the duty that protects our manufactures; in these cases they protect themselves, being superior, and of more lasting stamina, if I may so call it; the structure is better throughout, more firm, more solid, more enduring; and we have this evidenced by the practice of private families resident in those very countries, who come here and always buy English instruments, though the prices are so very different.

464. Mr. *Villiers.*] The duty, then, is nugatory?—Yes, decidedly so.

465. *Chairman.*] Does not the duty enable the English manufacturer to keep up the price against the consumer?—It may appear so, but, in fact, it is not so; it is not the duty that does it, but the superiority of our work; if the duty were taken off, I certainly think we should manufacture more piano-fortes than we do, because the foreign instruments, such as we import, would come in and form a class by themselves, and get spread abroad among a more numerous body of consumers, and they having such instruments in use, in the same way as we now find with cheap second-hand piano-fortes, those foreign instruments, when brought here are sold to private families and introduced into their houses at prices cheaper than the English piano-fortes could be purchased under existing circumstances, would create a taste and demand for the English piano-fortes over and above what at present exists. The second-hand piano-fortes now get among a class of persons who, in the first instance, cannot afford to buy better; they answer their purpose for a time as regards price, and having acquired a certain proficiency upon them they are enabled to buy better instruments, or rather, it creates a desire to have better instruments, and that I think would be still more the case if there was no duty on foreign piano-fortes.

466. Do you consider that foreign piano-fortes, being cheaper, are of an inferior quality, and that they would not interfere with the British manufacture of piano-fortes; but, on the contrary, would be the means of extending their use?—Decidedly.

467. Mr. *Ewart.*] The importation of foreign piano-fortes would excite the taste for music, and then the English piano-fortes would afterwards be used in order to gratify that taste?—Yes.

468. *Chairman.*] You consider the British piano-fortes to be decidedly the best?—Yes.

469. And that the present duty does not protect them, but that the taking

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that duty off would increase their manufacture?—Yes; there would be more foreign piano-fortes imported, which would go among a class at present who have not any instruments, and that would be a large class of persons.

470. Then this duty of 20 per cent., instead of protecting, is an injury to the extension of the English manufacture?—Decidedly.

471. Have you well considered that?—Yes, I have.

472. What is your opinion with regard to the duty upon harps and flutes?—We hold the sway over all other parts of the world in those two instruments.

473. If the 20 per cent. duty was taken off, and they were allowed to be imported, what would be the effect on that class of instruments manufactured in this country?—The like effect would be produced on those instruments that would be produced on the piano-fortes; they are very expensive instruments to manufacture when of a good kind; they have been made in Germany at a much less price than here, but they do not, in Germany, attend to those points of perfection that the English do, and the English instruments are invariably more enduring. In matters of taste and design they have decidedly the advantage, and we learn from them; but in point of stamina and solid utility we are decidedly before them.

474. Mr. *Ewart.*] You are better workmen?—Yes.

475. Mr. *Villiers.*] In this case, the duty is either nugatory or mischievous?—Yes.

476. *Chairman.*] Have you exported many harps to different parts of the world; can you speak of the manner in which they stand the changes of climate?—I have not been in a large business; but, in proportion to my business, I have exported largely. I have been only nine years on my own account, and for 16 years previously I was employed in a large house: I think they stand changes of weather better than foreign harps.

477. In whose house were you employed?—Erard's.

478. Can you explain why the price of English pianos is kept so high?—Yes. There are certain practices among the profession and the trade here, not existing abroad, which cause the prices to be kept so very high. One point is, that a commission, equal to 20 or 25 per cent., is given to the professor for his opinion of the instrument where a sale is effected. Messrs. Broadwood, and all the leading houses in the metropolis, pay very large sums to professors, which is a tax upon the instruments, and would not exist if there was a more general use of them in this country.

479. Mr. *Ewart.*] The rich manufacturers can best afford to give the premium?—Decidedly, because that being a per centage upon the amount, they make the prices sufficient to enable them to pay that sum of money to the professor, and the professor necessarily leads the consumer to purchase the dearest instrument he can, because he gets more per centage according to the higher price of the instrument.

480. *Chairman.*] Would the reduction of the duty have a tendency to put an end to that practice, which you say exists in England, and nowhere else?—Yes.

481. Sir *Geo. Clerk.*] Does not that practice exist in Paris?—Yes, to a merely nominal extent.

482. *Chairman.*] May not individuals go to a manufacturer and buy an instrument themselves, and thus be saved the commission?—In some cases that is done, but there are some houses will not do it, especially where they ascertain that a particular professor is teaching in a family; there is a sort of understanding between both parties.

483. Mr. *Villiers.*] In what way do you think it would affect this practice if the duty was reduced?—I think it would lead to instruments being imported and sold at a lower price. The question would naturally arise between individuals wanting instruments, why the difference of price existed; and it would very soon appear as a reason, that there was a tax to the professors equal in amount to the difference of price. And another effect is, that it has a great tendency to prevent the instrument from being used to the extent which otherwise it might be; if the instruments were sold at 20 per cent. less, they would go into a larger class for use than at present; this practice keeps in check the extension of the trade, so that, if the present circumstances should continue, I think we shall not extend it at all; I believe we have got to the greatest extent we can under such restrictions.

484. *Chairman.*]

484. *Chairman.*] Then if the duty was taken off the import of musical instruments, are the Committee to understand that not only the price would be lowered, but that the number of English instruments manufactured would be greater than now?—Decidedly.

485. Do not the duty and the practice which you have stated tend to prevent the spread of the knowledge and use of music in this country, as compared with what it is on the Continent?—That is in my opinion one of the principal reasons why the knowledge of music is not so spread; it is not that the English are not capable of receiving as much musical education as foreigners, and also, of acquiring practice and skill, but that the high price of instruments, and the monopoly existing under the circumstances such as I have spoken of, prevent that diffusion which would otherwise take place.

486. Are you of opinion that the practice and use of music, which you know is very general in Germany and in France, would be much increased in England if that duty was taken off and that practice of paying professors put an end to?—That is my opinion; that by taking off the duty we should have more instruments imported; they would be cheaper and would be more generally used among a class of persons who do not touch them at present; those persons, after having gone to the extent of the foreign instruments, would require better, and they must look to the English instruments to satisfy that want.

487. Mr. *Villiers.*] It would extend the home trade in instruments?—Yes; it would double it shortly.

488. *Chairman.*] The price to the consumer would be less, but would not the profit to the manufacturer be also less?—On the individual instrument the profit would be less; but taking into consideration the large number they would sell under the change I suppose, I think their profits on the aggregate would be larger than at present.

489. Would not the number of hands employed in the manufacture of musical instruments in England be also greatly increased?—Decidedly so.

490. Sir *Geo. Clerk.*] Do your answers apply to piano-fortes alone?—No; to musical instruments generally. The reducing the duty would have a general effect, and would necessarily affect all those instruments.

491. Mr. *Ewart.*] You stated that 25 per cent. given to professors was one element which caused the high price; what other element causes the high price?—The very great difference in the amount of rent and wages. In Vienna, for example, a man for 10 *s.* English money does as much work as we in England have to pay 3 *l.* for; and rent and food bear a like proportion. In some parts of Germany, where they manufacture these instruments, they can get a house for 50 *l.* equal for manufacturing purposes to one in this country for 200 *l.* Those are ingredients which enter into the price of an instrument very largely.

492. Mr. *Williams.*] It appears that the duty now paid is about the same as the amount allowed to professors. Supposing the duty were taken off, and foreign competition increased in consequence, would it not have the effect of reducing the allowance made to professors rather than diminishing the profits derived by manufacturers?—My opinion is that it would have that effect on single instruments, but not on the aggregate.

493. Mr. *Villiers.*] Would the consumer benefit by that?—Yes, and the manufacturer also, because the manufacturer would sell more instruments, the price being lower.

494. Mr. *Gore.*] You spoke of piano-fortes; do you say that if an instrument were chosen by a professor for which Messrs. Broadwood would charge 200 guineas; and that if the consumer himself were to go they would charge him only 160 guineas?—There are some houses where they will relax to the extent of the commission; but they generally ask the full price, because the professor would otherwise go to other houses.

495. If I was going to purchase an instrument, and I do not choose to employ a professor, will they let me have it at 25 per cent. less?—Not in general, unless they know the person, and then they will not let the professor know it, because they consider it rather mean.

496. Sir *G. Clerk.*] Does the same practice exist in the harp trade?—It does.

497. Do you make an allowance to professors to the same amount?—Decidedly I do.

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498. Can you state what the price of a harp is in Paris?—No, I cannot; I have not made myself acquainted with the prices in Paris; they are however much lower than here.

499. You cannot state whether they are 25 per cent. cheaper?—Yes; I should state that in general terms, they are 30 per cent. cheaper.

500. Do you know what the price charged by piano-forte manufacturers in the country is?—Yes; their prices are much less than the prices of the manufacturers in London.

501. Do you apprehend that their trade might be injured if the protecting duty was taken off?—I do not think it would be; the great reason at present why the musical instrument trade does not extend is the very high price which is kept up by the monopoly; it confines the sale of instruments to a very limited class; it also keeps the professors of music to a small class, and they will turn up their noses to the best maker of instruments if he does not belong to one of those large established houses who make the greatest allowance; consequently a little maker can very rarely go far.

502. You are inclined to think that the preference which is given to large houses, such as Broadwood's, is a prejudice, and that their instruments have not a superiority?—We can prove that that frequently is the case, because we may take the same hands with equally good materials, and all their experience, and where they should have the same means to manufacture, and if you put a different name upon the instrument to that of Broadwood, it will not be received as a good one; whilst by putting Broadwood's name on an instrument really not so good, which is done by many people fraudulently, they sell as Broadwood's, and they often give perfect satisfaction.

503. Mr. *Villiers.*] When you said the wages were much less abroad than here, had you reference to the scale of wages, or the cost of living?—To both, wages and the cost of living.

504. Sir *G. Clerk.*] You confined yourself to the artizans in London?—Yes.

505. *Chairman.*] Are there many piano-fortes made except in London?—Not very many; in some of our large towns there are a few made, and those only of late years.

506. Sir *George Clerk.*] In Edinburgh and Dublin are they not made?—Yes; in those large towns there are a few manufactured. There are no country manufacturers of harps in all England that I know of.

507. *Chairman.*] Can you state whether in England we have an equal opportunity of obtaining the proper and best materials for the manufacture of musical instruments as manufacturers in Germany have?—Certainly; we necessarily require foreign wood, as they do, for the sound boards.

508. What kind of wood?—The Swiss deal, for all stringed instruments, is essentially necessary in order to have them good, and we import very largely of that for the fine piano-fortes, for harps, violins and violoncellos, and for all other stringed instruments.

509. What is the duty on that wood?—I do not know the exact duty, but it is a high duty, because it comes in in a wrought state; that is to say, it is cut into boards, and planed.

510. Is that the best material you can obtain for those instruments?—Decidedly the best; there are manufacturers who use American pine in lieu of it; but the American pine wants that enduring quality which is only to be found in Swiss deal; so that if you want a good instrument you must use Swiss deal.

511. Mr. *Villiers.*] Then the American pine is not superior to the Swiss deal, as regards the instrument?—No, certainly not.

512. *Chairman.*] You know that of your own knowledge?—Certainly.

513. Sir *George Clerk.*] What proportion does the price of the sounding board of the harp bear to the whole price of the instrument?—Not any large proportion; the whole material necessary to manufacture a harp only amounts to 15 per cent. of the cost price of the article; the cost is in labour: we must have the best deal, and the best of everything, and then it amounts only to 15 per cent.

514. The Swiss deal is one of the most inconsiderable items, in point of quantity?—Yes; but piano-fortes require a much larger sounding-board.

515. Mr.

515. Mr. *Villiers.*] Which do you use, the Swiss deal or the American pine?—The Swiss deal.

516. Is the preference given by some manufacturers to American pine, on account of the lowness of the duty?—Yes, only on that account.

517. Is it worth while to buy an inferior article, where they give less for it?—They think so, particularly where they make inferior instruments at a cheaper price.

518. Sir *C. Douglas.*] How do you know that 25 per cent. is given to professors?—The practice exists in the trade; there is that understanding in the trade.

519. Have not almost all the principal professors of flutes been flute manufacturers?—Yes.

520. How is it then you can make out that they receive 25 per cent.?—If they manufacture, they avoid that commission; but there are others, only teachers, and when they select or sell an instrument they invariably take that commission.

521. Mr. *Ewart.*] You consider the price in the market generally influenced by that commission?—Certainly.

522. Mr. *Williams.*] There is a regular custom in the trade; a professor goes to the music-shop, and selects an instrument; there is no question asked, but he receives this commission?—That is the custom of the trade.

523. *Chairman.*] Do your observations as to the prices in England apply generally to another class, wind instruments?—Yes. I cannot speak with certainty to brass wind instruments; they have, I believe, been generally imported; very few are made here, in comparison with the number used. I question whether we should be able for a considerable time to compete with foreigners in those.

524. Mr. *Villiers.*] The duty, then, does not prevent their being imported?—No.

525. Then it is not a protection to the trade?—No.

526. If it was removed, the trade would not complain?—No; in like manner with those instruments, as lowness of price invariably produces a larger class of consumers, the foreigners importing more largely without the duty than they do with, there would be more persons likely to use them, and we might expect a trade to arise which does not now exist.

527. Sir *G. Clerk.*] Are not brass manufactures made in this country?—Yes; but the great majority are imported.

528. Are those that are used by military bands made here?—Most of them are foreign instruments.

529. In those regiments that are particular as to their bands?—Yes.

530. Mr. *Villiers.*] Wherever the best brass instruments are used, they are imported from abroad?—Yes, I believe so.

531. Mr. *Williams.*] Is the manufacture of brass wind instruments on the increase in this country?—Yes; they have been improved in the semi-tones, in which they were deficient.

532. Do you think if the duty were taken off from that class of instruments, it would have the effect of checking the progress and advancement of the manufacture in this country?—No, I do not think it would.

533. Mr. *Villiers.*] Do you think it is the duty which has caused the improvements?—No; certainly not.

534. *Chairman.*] With regard to drums, have you any observation to make?—The greatest improvement that has been made in regard to drums is by a person of the name of Ward. His drums are capable of being tuned very accurately and readily, which was not the case before.

535. There is another branch of the musical business; gut-strings, which are used to string instruments; which are the best, English or foreign?—Existing public opinion is that the foreign strings are best; but that is not the case: in fact, foreign strings are imported to a certain extent, but for colourable purposes only.

536. What duty is paid?—A very high duty, I believe 20 per cent., which enables certain parties who import them to sell many over the counter as foreign, the public not being able to judge between the one and the other;

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the sellers being enabled thereby to get a very large increase in price on the strings which they vend.

537. Do you mean the harp or lute-strings silvered?—No; I speak of the gut-strings.

538. Then, as regards the harp or lute-strings silvered, are those manufactured in England?—Generally speaking, they are largely imported from France, on account of the difference in the value of silk, and they have also a more ready means of getting wire; they get it at a cheaper rate than we do; the wire, both for strings in France and England, being imported from Germany for covering.

539. Do we not manufacture wire for that purpose in England?—No, it is imported.

540. What would be the effect of taking the duty off the gut-strings?—It would do away with the deception at present practised, and bring down the price to a more legitimate bearing, and enable persons to use cheaper instruments requiring such strings, who at present are kept from using them by the fear of the exorbitant price of the strings, which are constantly required to be renewed.

541. Sir *George Clerk.*] What strings do you refer to?—The harp-strings.

542. Do you suppose any person is deterred from buying a violin on account of the expense of the strings?—No, I refer to the harp particularly; if you go to a leading house for a set of gut-strings for the harp they will charge from two to three guineas. The high import duty enables them to charge a high price, under the colour of their being foreign, when in fact not one in 100 sold is foreign; it keeps the price up to a point which could not exist if the duty was off, because the public would know that the string was not as it is now represented.

543. Would the taking off the duty and the removal of that colourable pretence for the high charge tend, in your opinion, to increase the use of those articles, and generally to extend the manufacture in this country?—Decidedly. I will give a proof of that. It frequently has happened to myself, being a harp manufacturer, where those strings are most required, that parties have expressed a wish to have an instrument, but have alleged that the cost of keeping it in order was too great; I have told them that for a guinea a year I would keep the instrument in strings; and as soon as they have seen that they could for that moderate sum have strings for one year, they have bought the instrument; but before that they would not, because they thought they should have to pay from five to six guineas a year for strings.

544. What is your opinion of foreign and English made strings, compared one with the other?—At present we can manufacture equal to any strings manufactured abroad.

545. Of what are the strings made in England?—Of sheep and lambs gut here, and of the same abroad; but they acquired a celebrity for making those strings in Italy when instruments were not much in use in this country.

546. Mr. *Villiers.*] But the wire and silk are both cheaper abroad than in England?—Yes.

547. *Chairman.*] Supposing the duty taken off the harp and lute-strings silvered, what would be the effect?—An increased demand might produce a home manufacture; the leading makers at present import the covered strings from France, and of gut-strings they import a few.

548. Would they be able to manufacture them as cheap as the foreigner if the foreign were admitted duty free?—I think, in a short time, they would, because there would be an increased demand for them, and that would enable them to make larger sales.

549. Mr. *Ewart.*] You extend that principle to every branch of manufacture?—Yes, to every branch in the manufacture of musical instruments.

550. *Chairman.*] From your long attention to the matter are you able to give a decided opinion upon the question how far the English manufacture of musical instruments has been checked and impeded by the high price and the monopoly that exists?—I should say that it has been materially so; they are great impediments.

551. Sir *George Clerk.*] Are you aware whether there are more piano-fortes used in France and Germany than in England?—More in Germany than in England,

England, two to one, and also of other instruments generally; there is hardly a man among the Germans but can play some instrument or other.

552. Sir *C. Douglas.*] You have stated that if there was no duty imposed upon piano-fortes imported from Vienna, you are of opinion they would be more largely imported, and a musical taste throughout the country be induced; what, in that case, would become of those piano-fortes which are now sold second-hand; would not piano-fortes costing only 10 *l.* or 12 *l.* which come over from Vienna, interfere with the sale of those?—They would interfere with the sale of them to a certain extent only.

553. How could they be disposed of at all?—They would sell at a lower price, because a person would prefer an instrument with additional keys, though it might be inferior in make, or considered such; of course it would bear a lower price.

554. Then the duty being taken off would interfere with the sale of our own manufacture?—The second-hand piano-fortes would fetch low prices; they would be used by another class of persons, and when once they had begun to use instruments, however low the price might be, they would rise to others. I have often known instances where parties have bought an instrument at a sale for 2 *l.* or 3 *l.* who never would have thought of purchasing it but for the price being so low; they have acquired proficiency with that, and then they have bought a new instrument of an established maker.

555. But you might now get a piano-forte for a pound or two?—Not always.

556. Mr. *Villiers.*] If so, the foreign piano would not interfere with them?—No.

557. Mr. *Williams.*] Do you not think that if a good price is obtained for a second-hand piano-forte it is an inducement to a party to sell his old piano-forte and to buy a new one?—Yes.

558. Mr. *O. Gore.*] You stated that the sale of foreign gut-strings was often fictitious; that parties purchased English strings under a supposition that they were foreign?—Yes.

559. If that is the case, your opinion is not borne out by instrument-makers, according to your statement, because, if that is a prejudice to the sale of instruments, by tending to check the taste for music, they would certainly sell strings at the lowest at which they could afford to sell them?—Yes; but there are very few manufacturers of gut-strings at present, and the strings themselves being perishable articles, they manufacture only according to their orders; they wait for orders generally; such being the case, they never go on increasing in stock; they are not things that they can keep for a length of time with any advantage; they keep but a small store beyond their immediate orders, and if the orders do not come in they do not manufacture.

560. You suggested as one means of making instruments cheaper, the duty being taken off the foreign strings; that that would tend to the use of instruments, and thereby lead to a more extended taste?—Yes.

561. That does not appear to be the opinion of other manufacturers, otherwise they would lower the price?—It does not always happen that manufacturers look strictly into the way in which general business is done; they go on in a systematic routine, to make and to sell their articles, as their fathers have done before them; and I believe that professors of whom I have spoken, who now receive a large secret commission, would greatly benefit if they received a small open commission fairly between the buyer and the seller, even if it were only five per cent.

562. But your opinion is, that it would lead to a more extended taste; the opinion of your brethren in the trade does not coincide in that?—No; they go on in the same way as they have been accustomed to. Certain houses are benefited by this system, but the manufacture of instruments generally is depressed materially by it.

563. Mr. *Blake.*] Do you know whether the other manufacturers, generally, would object to foreign strings being admitted?—I should say, generally, they would not object, for we manufacture English strings much better than the foreign strings are made.

564. Sir *George Clerk.*] What would be the difference of expense of a set of harp-strings, English manufacture, and foreign?—A set of harp-strings abroad can be retailed at one guinea, and the lowest price at any house in London, either of English or foreign make, would be two guineas, and the leading houses charge three guineas for a set of gut-strings alone.

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John M'Gregor, Esq. called in; and further Examined.

565. *Chairman.*] WILL you state to the Committee what are the duties which have been imposed to protect colonial produce?—There are high duties, which in fact amount to prohibitions; viz. with regard to fish, foreign, with a few exceptions, is prohibited; the produce of British colonial fisheries is nearly all admitted free of duty. Among the other leading duties, are those on sugar, from colonial possessions, 24*s.* per cwt.; and from other countries, not refined, 3*l.* 3*s.*, and refined, 8*l.* 8*s.*

566. Mr. *Thornely.*] Both of which have been lately raised five per cent. by the Customs Act of the present session?—Yes; in enumerating the duties I do not include the five per cent. The difference in respect to refined sugar, strictly speaking, is likewise intended to protect the refineries in this country, inasmuch as the British colonies are not allowed to refine sugar.

567. *Chairman.*] Are none of our sugar colonies allowed to refine sugar?—No; not only are they not allowed, but they do not now use any refined sugar of their own growth; they use foreign sugar refined in bond here, Brazilian and Cuba slave labour sugar.

568. Do you mean to say, that all the refined sugar used in our sugar colonies is foreign sugar refined in bond, and sent from England?—Yes, I think all the refined is.

569. Mr. *Thornely.*] That is, it is sent to the West Indies, to British North America and to Australia?—To all the British colonies, I believe.

570. *Chairman.*] How far does the same export take place to other colonies?—The other colonies are altogether supplied with foreign sugar, the produce of slave labour, and refined her in bond.

571. Mr. *Villiers.*] Are all the other colonies, not sugar-producing colonies, supplied from England?—Yes, with refined sugar.

572. Do we compel our other colonies to take sugar from us?—Yes.

573. Do you know then that they get all their sugar from us?—The refined sugar is all, I believe, from this country.

574. Do you know that those colonies confine themselves to use sugar from this country?—Yes, I know that they do; they have no means of getting refined sugar, unless it be smuggled from the United States.

575. *Chairman.*] Do you mean that sugar is not allowed to be imported from the sugar-producing colonies to our other colonies?—It is allowed, but the difference of price between colonial and foreign sugar being more than 100 per cent. they come here, and consequently purchase foreign refined in bond.

576. Mr. *Blake.*] Do you mean the refined sugar, the produce of other colonies?—Yes, owing to the difference of price.

577. Mr. *Villiers.*] And slave-produced sugar?—Yes, for their consumption.

578. Mr. *Thornely.*] The refiner purchases the cheaper sugar without reference to its being the produce of slave labour?—Yes, the produce of slave labour being cheaper, the sugar refiners who have been with me on the subject, have stated that it is all slave-labour sugar that is refined to go to the colonies.

579. Mr. *Williams.*] And that sugar goes to the West India islands, where slavery is abolished?—Yes, and to the North American colonies, and to our colonies generally.

580. Sir *G. Clerk.*] It has been long the practice to supply the American colonies with sugar refined in bond in this country?—Always with sugar refined in bond in this country, but not, as I am informed, with foreign sugar refined in bond, until the last few years.

581. Has that arisen from the decreased supply from our own colonies?—From two causes; the short supply, and in consequence of the greatly increased price of British colonial sugar in the British market.

582. Can you state what quantity of foreign sugar is entered for home consumption at that high duty, 63*s.*?—Foreign sugar was not entered for consumption till the week ending the 5th of this month, and during that week 415 cwt. were purchased and paid duty of 66*s.* 2*d.*, which is 63*s.* duty, and 3*s.* odd, which the five per cent. imposes. But since the 5th, I understand that larger quantities have been purchased.

583. Mr. *Ewart.*] What kind of sugar is that?—Muscovado sugar, but chiefly Brazil and Cuba clayed sugar.

584. *Chairman.*]

584. *Chairman.*] Has that discriminating duty then operated as a complete prohibition until the present time?—It has.

585. Mr. *Villiers.*] What would be the effect, of allowing this foreign sugar to come into the United Kingdom at a lower duty, upon the price in the countries where it is produced; would it have the effect of raising the price?—It would have the effect of raising the price in proportion to the increased demand, but it would not have the effect of raising the price to the extent that is generally believed, inasmuch as there are various states in Europe with populations amounting in all to nearly one hundred millions, consuming no other sugar whatever except that of slave labour produce.

586. If the prices in Brazil were raised, would it not enable the free-labour states to compete better with them?—No doubt it would raise the price. By lowering the duty there would be two effects produced; the price of foreign sugar would rise, but not to a great amount, and there would be an increased degree of competition from the increase of price.

587. The high price here limits the consumption in this country?—It does; the consumption of sugar at a moderate price ought to be more than double what it is now.

588. Have you ever considered what would be the effect of allowing our colonies to refine their own sugar?—Not exactly as to allowing them to refine their own sugar, but I have always considered that the restrictions we have imposed upon our colonies, not only in reference to preventing them from refining sugar, but also to restricting their means of being furnished with provisions and food, have been extremely injurious to the colonies, and at the same time not of the least commercial or fiscal advantage to this country.

589. If they refined their own sugar, or if they had the trade in refined sugar, it would increase the demand in those colonies?—Yes; at least that ought to be the natural consequence.

590. If they had the necessary capital and machinery in the West Indies, could they not refine with some advantage?—I cannot say from my own knowledge, but I should conclude that they could.

591. Would it be a great relief to the colonies to allow them to refine their sugar?—I do not know that it would, but it would be a restriction removed, which they might take advantage of at any time. They were restricted from refining sugar in the West Indies originally in order that all the sugar might be carried to be refined in this country. The spirit of the Navigation Laws entered also into this principle of legislation.

592. *Chairman.*] What are the articles that are under restrictions in the colonies, in order to protect the sale from this country?—The articles which are under restriction to protect the sale from this country are salt provisions of every description, a duty of 12*s.* per cwt. on pork and beef, and then a heavy duty upon flour; and in truth every article of provision is more or less taxed or prohibited; salted and dried fish is prohibited from a foreign country.

593. For what purpose are flour and beef and pork taxed?—The beef and pork were taxed for the purpose of giving encouragement for exportation from the United Kingdom to the Canadas and the West Indies. The flour and various other articles and fish were taxed for the purpose of protecting the North American fisheries and the Canadian agricultural and timber business.

594. Do those protecting duties still continue?—They do.

595. Mr. *Blake.*] Are not wood and timber also protected?—Yes; and, with respect to food, the planters in the West Indies complain that they are forced to get labourers from other countries, especially from the United States of America, who are accustomed to be fed differently from negroes under the slave system; and that now, since they are compelled to have free labour, they consider it a hardship not to be able to get their food at the lowest possible price.

596. *Chairman.*] You mean to state that the food which freemen, who have now emigrated from other countries, have been in the habit of consuming, cannot be got in the West India colonies but at a greatly increased price, in consequence of the duties imposed in order to protect British supplies?—Yes.

597. Are you able to state what proportion of the increased charge these protective and prohibitive duties, by increasing the price of the articles required, will make in the manufacture of sugar?—I have made no calculation;

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but the duty imposed upon food being in fact a duty imposed upon wages, must have a very injurious effect in the West Indies, especially under the free system.

598. Mr. *Villiers.*] It must have been felt by the slave proprietor immediately?—Yes.

599. And of course must interfere with the wages of free labour?—Yes.

600. This is a tax imposed upon one colony to protect another?—Yes; and to protect the British agricultural interests too.

601. But they do not import flour from England?—They import bread, and also beef and pork.

602. Mr. *Gore.*] Is not a good deal imported from Ireland?—Yes.

603. Sir *George Clerk.*] And fish?—Yes, herrings I think.

604. *Chairman.*] Is not all fish excluded from the colonies, except British?—Yes.

605. Mr. *Villiers.*] Do we export flour?—I am not aware; bread is exported.

606. *Chairman.*] Can they import flour direct from the United States?—They can, on paying a duty.

607. Do you know the amount of that duty?—It is 5 *s.* a barrel.

608. Mr. *Villiers.*] Are you not aware that ships go from England to Hamburgh in ballast, for the purpose of being laden with flour to take to the West Indies?—Yes. Newfoundland also receives most of its salted provisions from Hamburgh; but there is a difference with regard to Newfoundland; every article of food for the fisheries is admitted there duty free.

609. Mr. *Ewart.*] Can you give a list of the articles upon which the prohibitory duty you speak of is imposed?—There are no articles of food prohibited but fish; the others are admitted at a duty.

610. Is not tea prohibited?—Tea coming direct from the East Indies, since the last charter of the East India Company, is not prohibited; and previously to that the Company had the right to send tea to certain free ports in the West India, and the British North American colonies.

611. *Chairman.*] Do not all those protecting duties in the colonies very much affect wages, and prevent the colonies from producing sugar at a low price?—Yes. The colonies, generally, with the exception of the duties upon sugar, would I believe, be willing, if we take off the restrictions imposed upon them, to require but little protection in the way of differential duties from us.

612. Do you mean to say that the sugar-producing colonies, if they were allowed to import every article they required from the cheapest market, for the consumption and use of the island, would be disposed to withdraw any claim for a protective duty on this country?—No, not the sugar colonies; the North American colonies would require but moderate protections.

613. Mr. *Williams.*] If a considerable reduction were made from the present duty on foreign sugar, it would have the effect of reducing the price in this market?—Yes.

614. And, consequently, induce a considerably increased consumption?—No doubt of it.

615. And also a considerably increased importation from foreign countries?—Yes.

616. Do you think those foreign countries would take British manufactures in payment for the sugar?—Not generally British manufactures in direct payment for the sugar, but the natural course of trade would be that wherever there is a market for one article you receive back some other article or articles of equivalent value in exchange for it.

617. Mr. *Ewart.*] Would it be possible to draw a distinction between free labour sugar and slave labour sugar?—No.

618. Mr. *Villiers.*] Is there any trade between the West India colonies and the North American colonies?—There is, but I am informed that lately the trade in sugars has nearly ceased, with the exception of raw sugars, which are considered unfit for this market, and those are sent to the North American colonies principally for the purpose of making spruce beer, and for ordinary consumption.

619. Do the West Indies pay the duty that we do upon Canada wheat and Canada flour?—No, they pay no duty for the Canada flour; they pay for the United States flour, but not for the Canada flour; at least they pay no imperial duty; there is a small duty which is imposed upon all the imports, but that is a kind of cess laid on by themselves.

620. They

620. They get flour from the United States?—Yes, and occasionally from Hamburgh.

621. Where do they get staves from?—From the United States and from Canada.

622. Do they pay any duty upon them?—They pay no imperial duty upon anything from Canada; they do upon everything from the United States or any foreign country.

623. Mr. *Thornely.*] Have you received any information that the high price of sugar is likely to be an impediment to the usual preserving of fruit this season?—To a very great extent.

624. Do you believe that a great deal of fruit would be lost in consequence of that high price?—I believe if the usual quantity of fruit should be preserved this year, it will withdraw so great a quantity of sugar from consumption as to raise the price to 1*s.* 6*d.* per pound, and that only the opulent can consume it at that price.

625. Is not the probability that the usual quantity of fruit will not be preserved this year?—That I cannot say, but I should conclude so.

626. Mr. *Villiers.*] Have you any doubt that it is the protecting duty on sugar that causes it to be raised in price?—No doubt of it; the difference between colonial sugar and other sugar is simply this, colonial sugars sell at a price to justify paying a difference upon the consumption of foreign of more than 40*s.* duty.

627. *Chairman.*] Are the prices of foreign colonial sugar in the London market and in Hamburgh nearly the same?—Very nearly the same.

628. Mr. *Blake.*] Supposing we reduced the duty on foreign sugar, and in consequence there was an increased demand for foreign sugar, would not that stimulate an increased production in foreign countries of such sugar?—It would, but not to the extent generally supposed. I find, generally, that we make our calculation as if we were the only consumers of sugar; whereas, on the continent of Europe, exclusive of France, there are about one hundred millions who consume nothing but slave-labour sugar; and our extra demand would be only the difference of the quantity we should require between what our own colonies would furnish us and the whole quantity that we should consume.

629. *Chairman.*] Have you any statement of the quantity of sugar imported to the Continent, as compared with the quantity which would be imported from our colonies?—No, I have no statement of that, but I can prepare it for the Committee.

630. Mr. *Villiers.*] Have you ever considered what the annual loss is to the revenue from this protective duty?—I consider, at least about 3,000,000*l.*

631. *Chairman.*] Do you mean to say that the consumption would be so much increased if the duty upon foreign sugar were lowered?—Yes; the consumption of sugar, taking the whole of this kingdom, is three-quarters of an ounce to every individual a day: the calculations, made when I was at Vienna, and also when I was in Paris, were, that each individual who took coffee or tea twice a day consumed two ounces and a half, which is exactly double the quantity that we have consumed. This is exclusive of all that would be required, and that to a great extent, in the preserving of fruits, and in various other ways, such as home-made wines, pastry, and many other preparations into which sugar enters.

632. Mr. *Villiers.*] Had you occasion to observe, while you were in Austria, what was the effect of doing away with the monopoly on sugar?—The effect of doing away with the special monopoly was quite extraordinary; in a short space of time it gave more revenue than the whole net customs revenues had previously given.

633. *Chairman.*] State what were the circumstances which produced so great an increase to the revenue?—Previously to the time when the trade was opened, which was in 1838, the whole trade of refined sugar in the Austrian dominions was in the hands of a few licensed importers and dealers, who had not only been licensed individually, but it was like an hereditary licence, given to them by Maria Theresa; under which they had the privilege of importing all their sugars for home consumption, limiting the import alone to this protective importation; the consequence of which was, that they themselves, from want of capital, or from other circumstances, could not supply the whole demand for sugar in the country; but they managed under these patents to im-

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port an immense quantity, which yielded them enormous profits. The nature of the change was, that the whole sugar trade in the country was thrown open, not only to natives but to foreigners; but, there was a protection of 7*s.* given to them afterwards for the sugar which they actually used in refining; the consequence of which has been, that having reduced the duties upon all foreign sugar from 22 florins per centner of 123 lbs., what they formerly were, to 15 florins, and thrown the trade open, and also reduced the duty upon refined sugar to 18 florins per centner, the revenue has increased, and the smuggling diminished, so as to give a net revenue, from sugar alone, greater than the net revenue of the entire customs was before.

634. Mr. *Villiers.*] It was a high tariff upon all articles, was it not?—Nearly every foreign article, with the exception of a few raw materials, was entirely prohibited.

635. *Chairman.*] Do you consider that the effect of lowering the price of sugar in England would be attended not only with an increase of revenue of 3,000,000*l.* to the State, but also with all the comforts arising from that greatly increased consumption?—I have no doubt of it. My estimate is 3,000,000*l.* in addition.

636. Mr. *Ewart.*] Have you ever calculated the amount paid by the consumer for the present monopoly of the sugar market?—The consumer pays, at the present moment, about 50 per cent. in addition.

637. Mr. *Blake.*] Is not the consumption in England, in proportion to the population, greater than in most foreign countries?—It is greater among the opulent portion; but certainly much less among the poorer class.

638. Taking the whole population, do you not think the proportion is higher than in most others?—No; in parts of Germany it is higher.

639. Is not our average higher than France?—I cannot say; but more is consumed in Paris per individual than in London.

640. Mr. *Ewart.*] Does it bear that proportion to the means of our population which it ought to do?—Certainly not. Not only would the consumption of sugar be much greater, but the consumption of tea and coffee, and other things, which come in as auxiliaries in the way of food, would increase.

641. Has not the consumption of tea and coffee lately extended itself among the middling and poorer classes as a substitute for spirituous liquors?—Yes.

642. And therefore, as sugar is a necessary accompaniment to that, is it not, in a moral point of view, very important?—Yes.

643. Mr. *Villiers.*] Has the increased consumption of tea and coffee followed upon the reduction of duty upon those articles?—Yes.

644. Mr. *Ewart.*] Would it be possible for those persons who feel an inclination to make a distinction in the discriminating duty between free and slave labour duty, to do so under existing treaties?—No, not until 1844, before which period the treaty with Brazil cannot expire.

645. That treaty binds us to take their produce?—By that treaty we have stipulated that all British produce and manufactures shall be admitted for consumption in Brazil at a duty the maximum of which is not to exceed 15 per cent.; we have no stipulation whatever as to receiving their produce, except as to its paying no other or higher duties than that of the most favored nations; but the Brazilians are anxious to break up the treaty; and, on breaking it up, to give us notice that they will prohibit all our manufactures entirely if we do not receive their sugars.

646. *Chairman.*] Do you know to what extent our manufactures go the Brazils?—About five millions' worth annually.

647. Mr. *Villiers.*] It is the best market we have for cotton manufactures?—Yes, unless it be the United States, for all manufactures.

648. *Chairman.*] Unless we receive their produce at reasonable duties, they will prohibit the introduction of our manufactures?—Yes, or impose duties which shall shut them out whenever the present treaty expires.

649. Would not the rejection by the Brazils of the manufactures of Glasgow, Manchester, and Birmingham be productive of great distress in this country?—Yes, and very general dissatisfaction.

650. Do you see the possibility of those artizans in the United Kingdom who are now employed in manufactures consumed entirely in the Brazils being employed if that market should be shut against us?—Considering the competition that exists in every other market, assuredly, by the prohibition of our

manufactures

manufactures in the Brazils we should destroy the demand for the same amount of labour as is now employed in producing those manufactures.

651. Mr. *Villiers.*] And the condition of our operatives would be worse than that of the slaves in the Brazils?—Yes, the slaves, however deplorable their condition otherwise, are always provided with substantial food, sufficient clothing and lodging; our operatives have no security as to any maintenance, except from the poor-rates, which form one of our greatest general taxes, and which is chiefly caused by our protective duties.

652. Mr. *Blake.*] Suppose we were to admit foreign sugar from free-labour countries, would not that withdraw so much free-labour sugar from the general markets of the world?—No, it would merely increase the demand for foreign, and greatly increase consumption and the comforts of our people.

653. In order to supply the general market with the amount of sugar so withdrawn from it, there would be an increased demand for slave-labour sugar?—On common commercial principles, where a portion of what is consumed is withdrawn, if you could get the same article elsewhere, you would go in search of it, where purchasable at any profit; but I believe you would increase the consumption of free-labour sugar by purchasing all sugars in the cheapest markets. All restriction on buying and selling is a despotic interference with industrious and enterprising liberty.

654. Therefore, if we attempted to discourage slave-labour sugar by allowing only the importation of free-labour sugar, should we not be liable to have our efforts thwarted by that principle?—Entirely.

655. Mr. *Villiers.*] Then you think our West Indies will never be able to compete with the slave-growing countries?—With respect to the West Indies, the protection necessary would be very small, provided you allowed them to get their supplies without imposing any duties upon those supplies, and if you allowed them to get wages-paid labour wherever they could get it cheapest.

656. Mr. *Ewart.*] Is not it to be apprehended, that any interference with the freedom of trade, even upon a moral principle, may possibly recoil upon ourselves?—All interference with the general freedom of trade is to be apprehended, and it has always affected not only morals, but the prosperity of those countries.

657. Even if we draw a distinction between free-labour and slave-labour sugar, it would not ultimately succeed?—It will never succeed; no commerce can flourish as it should if you choke up its natural channels.

658. It is your opinion that it would not?—No; and it ought not.

659. Mr. *Villiers.*] Referring to your experience of the principle of monopolies, or high protective duties, is it your opinion that they would encourage the West Indies to increase their quantities, or that it would encourage them to lessen their efforts, and to confine the quantity to what is now paid for?—The West Indians would, I think, naturally endeavour to produce as much as they possibly could from their estates. This high protective duty must certainly act as an aid to them; for this protective duty, except in years of great scarcity, like the present, shuts all other sugars out of the market.

660. Do you think it is the effect of monopolies to encourage improvement, and to increase the quantity, or to make the parties satisfied with a bad system of cultivation, and a lessened quantity?—It makes them satisfied with a cheaper and more slovenly cultivation, no doubt.

661. You think the influence of monopoly upon the West Indians will be to encourage them to increased production?—No.

662. Not to so great an extent as competition?—No.

663. Mr. *Blake.*] If foreign sugar were admitted on free competition with the West Indian sugar, would not that operate as a great discouragement to the West Indian?—I think under present circumstances, if you admitted it at the same duty, you would destroy the market for the West Indian sugars.

664. Mr. *Ewart.*] That will not apply to the present enormous difference existing in the price?—No.

665. Mr. *Blake.*] But would it not, as far as it had an operation, operate as a discouragement to the West India sugar?—No, I think not; not a fair reduction.

666. *Chairman.*] What would you consider a fair reduction?—The equitable reduction I should propose, would be less, but I should be satisfied at present by leaving the West India sugars at their present rate, at 24*s.*, and im-

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posing a duty of 32*s.* upon all foreign sugars, unrefined, without discrimination; that would be a difference of 8*s.*

667. Mr. *Blake.*] Do you expect that that would have the effect of supplying sugar cheaper to the English market?—No doubt of it; an abundant supply at a fair price to seller and buyer.

668. Do you then think that that increased cheapness would not operate as a discouragement to the production of sugar in the West Indian market?—If you were to extend the other facilities and advantages that I have stated to the West Indies, (and without that I do not believe that you could make the reduction), then I believe that the West Indians would be in fully as prosperous a state, and perhaps more so than they are now; that is, if you allow them to get their free labour and their stores and articles of consumption wherever they can get them cheapest. At present you tax the English consumer of sugar by two opposing charges; the first to protect the West Indies by high duties on foreign sugars; the second by taxing West Indian production, in making labour dear by restrictions on the means of procuring wages-paid labour, and by imposing duties on the food for maintaining labourers.

669. Mr. *Villiers.*] Would it not be a relief to the West Indians, if they wanted relief, to reduce the duty upon their sugar?—Yes, it would; but I do not believe that we can reduce it to less at present, on account of the revenue.

670. If we were to reduce the duty upon foreign sugar, so as to increase the consumption generally, would not that be the means of supplying the wants of the consumer here, and relieve the West Indians?—Unless you reduced the duty 9*s.* 4*d.* below what it is now, and which I think we cannot do, it would have very little effect.

671. Mr. *Ewart.*] The loss of revenue is an obstacle?—Yes, unless you make corresponding changes to make up the deficiency.

672. Mr. *Villiers.*] You have no doubt that any reduction on foreign sugar would instantly increase consumption?—It would at the present moment; a reduction of 3*s.* would increase it; but to make the reduction fully effective, as bearing upon our commerce with other countries, I am of opinion that nothing less than a reduction of 22*s.* could have any material effect. If we were the only consumers, then the case would be very different; but when there is so large and wide a market in the world for the consumption of foreign sugar, the case is altered.

673. We collect four millions upon the West India sugar?—About four millions and a half may be considered the average revenue.

674. Do you not believe that we could collect that amount upon foreign sugar without imposing any duty upon West India sugar?—No, I think not; the West India sugar would come into consumption, and you would only get so much foreign sugar as would pay you the difference of increase over the West Indian, which now yields more than four millions.

675. Mr. *Thornely.*] Are you aware what duty is paid upon sugar refined in bond in this country and then exported to the West India Islands?—I believe nothing.

676. Mr. *Ewart.*] Can you state what the West Indians are paying for that refined sugar, compared with the price which we pay for sugar of the same quality?—They pay about one-half of what we pay for refined sugar of the same quality.

677. You think a small reduction of duty will not produce a sufficiently extended addition to the revenue?—In respect to sugar and tea, they are different from almost every other article of consumption; when sugars are cheap, the labouring classes consume a good deal; when sugars are dear, they are excluded from consuming any at all. They buy it from the retail dealers in quarters of pounds, and ounces, and unless you reduce it a penny per pound, they cannot, in the small quantities they purchase, have any advantage, and you deprive them of that advantage unless you reduce it a penny the pound; the rich class of consumers use as much sugar now as at any other time.

678. Are you aware that sugar is much adulterated?—It has been represented to me that sugar is very much adulterated.

Mercurii, 15° *die Julii*, 1840.

MEMBERS PRESENT.

Sir Charles Douglas.	Mr. Tufnell.
Mr. Ewart.	Mr. Villiers.
Mr. Hume.	Mr. William Williams.
Mr. Thornely.	

JOSEPH HUME, Esq. IN THE CHAIR.

John Bowring, Esq. LL.D. called in; and Examined.

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679. *Chairman.*] WILL you state what opportunities you have had of observing the effect of protective duties in different parts of Europe?—I have been employed by the Government in various commercial missions to France, to Belgium, to Italy, to Switzerland, to Germany, and to the East.

680. Has the access, at each of those places, to public documents enabled you to form a decided opinion upon the subject?—I have everywhere found the greatest willingness to communicate any official information which was accessible to the authorities themselves; and I have frequently used such evidence as has been so communicated to me in my reports to the Government, many of which have been laid before Parliament.

681. Will you state what was the immediate object of the missions to France and the other countries which you have mentioned?—The general object has been to report on the general state of our commercial relations with those countries, and to suggest any modifications to the Governments which might lead to an extension of those relations.

682. Was it not likewise to ascertain the bearing which the protective duties had had on their commerce?—That of course was an important part of the inquiry.

683. What, in your judgment, constitutes a protecting duty?—It appears to me that every duty is a protecting duty which excludes any foreign article coming in competition with the home article, or which raises the price of the home article by putting a duty upon the foreign.

684. Do your observations apply to articles manufactured as well as raw?—Yes; I take that to be the general principle, that protection begins where the price of a home-produced article is raised to the consumer by the Legislature.

685. Mr. *Villiers.*] Is not the purpose of imposing that protective duty to compel the consumer at home to consume a dearer article instead of one that he could procure cheaper from abroad?—Obviously, it is to exclude the foreigner from the field of competition, by raising the price in the interest of the protected commodity.

686. *Chairman.*] Creating a monopoly in that country where the duties are so imposed?—Creating a monopoly where the duties are so high as to exclude the foreign article, and creating a higher price where the duties are protective but not prohibitory.

687. Mr. *Villiers.*] It is when the consumer at home can procure an article cheaply from abroad that it has been deemed politic to raise the price of that article to him by means of a duty?—Obviously.

688. *Chairman.*] What is the objection to protective duties, in a fiscal point of view?—Their immediate operation is to diminish trade, and the diminution of trade clearly diminishes the elements of taxation. In countries where the protective system has been carried to its greatest extent, the revenues are least productive. In France, for example, a country of 35,000,000 of inhabitants, the custom-house levies per head under a protective system only about one-ninth of that which is levied in England per head under our system, which is more liberal. In America, where the maximum of protection, or the maximum of duty, is 20 per cent., it is well known that the custom-house revenues are the great resources of the treasury.

 689. Mr. *Thornely.*]

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689. Mr. *Thornely.*] The general government of America imposes no direct taxes upon the people of the country?—No.

690. By the constitution of the United States, Congress is unable to tax the exports of the country?—It is as you state; and England, with a system less liberal than that of the United States, but more liberal than that of France, raises nearly half of her revenues from custom-house taxation.

691. *Chairman.*] Can you state any examples, connected with the duties in France, to show the effect of what you state, in a strong point of view?—I know of nothing more striking than the effects of the protection which is given by the legislature to the cultivation of beet-root in France. Before the introduction of beet-root, sugar was one of the main resources of the treasury; that resource is now to a great extent annihilated; the duty upon sugar, even colonial, is nearly cent. per cent. upon the value; this duty is of course a premium given to the production of beet-root sugar in the country; and thus the receipts of the treasury are reduced to a small amount, from foreign or colonial sugar; the price of sugar has not been at all lowered to the consumer, while a protected interest has been introduced, as I think, with very injurious consequences to the community at large, tending to the great diminution of their foreign trade, and depriving the revenue of resources from an article which has generally been admitted to be a very fair object of taxation.

692. What is the operation of those protecting duties on the general interests of the country?—A great objection to a protecting duty is, that it levies an enormous amount of indirect taxation; that this taxation wholly escapes the public treasury. If any example be taken, it will be seen how it works. I have made an estimate of the probable amount of taxes levied on the people of this country by the inhibition of the import of live stock and butchers' meat. I have grounded it on the statistics of the only country where I have got anything approximative as to consumption. Prussia consumes 485,000,000 lbs. of butchers' meat, with a population of about 14,000,000. I estimate that the consumption of butchers' meat in this country cannot be less than 50 lbs. per head per annum; it has been frequently estimated at double that amount. Now this, on 25,000,000 of consumers makes a consumption of 1,250,000,000 lbs. per annum. If the prohibition of foreign cattle and foreign butchers' meat only raise the price here one penny a pound, it will be found that there is an indirect taxation of more than 5,000,000 *l.* sterling levied upon the community. If the added value is 2 *d.* a pound, which I am disposed to think is nearer the truth, it will be then seen that 10,000,000 *l.* are taken from the community in consequence of the prohibition of foreign meat; and if it should appear that the estimate is correct, which many statisticians have considered as the average of consumption in this country, viz. 100 lbs. per annum, that is, about a third of a pound per day per individual; if the consumption be as great as that, then 20,000,000 *l.* sterling are levied annually upon the consumer upon that article alone.

693. Are you able to state what is the price of butchers' meat in Prussia, on the average?—I imagine the average price of butchers' meat is from 3½ *d.* to 4½ *d.* a pound.

694. Is that the retail price?—Yes.

695. Sir *Charles Douglas.*] What do you take to be the average price in this country?—I should think the average price in this country is from 5 *d.* to 7 *d.* I have taken another example in the case of sugar, on which there is a protecting duty, to favour the colonial interest. The returns that have been obtained in different quarters appear to show that the consumption of the United Kingdom is about 17 lbs. per annum per individual; upon that, if the additional price paid be 2 *d.* a pound, which is a very low estimate, that is a taxation of about three millions and a half sterling, growing out of the protection which colonial sugar has in preference to the sugar of other countries.

696. *Chairman.*] Have you any means of stating what the consumption of sugar in any other country of Europe is as compared with England?—The consumption in Great Britain is returned as 17 $\frac{1}{10}$ pounds per head; I think that is estimated on a population of 24,000,000. The consumption in France by the last returns is about 4 $\frac{3}{10}$ lbs. per head; but I imagine it to be somewhat greater than this, inasmuch as the statistics do not give any very correct estimate of the amount used of beet-root sugar, that being a home production. In

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the states of the German League, the consumption is 3 $\frac{9}{10}$ lbs. per head, and it is estimated that the average consumption of Europe, taking in all the countries of which Europe is composed, is about 2 $\frac{1}{2}$ lbs. per head.

697. Then that protective duty operates much more severely on England in proportion than on other countries?—Clearly. With reference to England, it is obvious that it is about seven times as great as upon the population of Europe generally, inasmuch as the consumption of sugar is seven-fold greater. I have taken another example with reference to a fluctuating duty, the duty on corn; supposing that, of every sort of corn, the consumption of this country is 45,000,000 of quarters; I do not speak of wheat only, but corn generally; upon that, if the rise of price, in consequence of the exclusion of competing foreign corn, be 5 *s.* per quarter, it is clear that the corn laws impose an indirect taxation of more than 11,000,000 *l.* sterling upon the community; and the general objection with respect to all those protective duties is, that it is impossible to calculate their extent, that the amount taken from the consumer is not to be reached or estimated.

698. Mr. *Villiers.*] You mean that these duties operate as a tax by making the consumer pay a higher price for each article so protected than he would otherwise do?—Yes.

699. Has not that the two-fold effect of increasing the cost of production to those consumers who are able to consume the article, and of depriving the others entirely of the article?—Certainly.

700. Is it not also an effect of increasing the cost of any article of general or necessary consumption, that it diminishes the consumption of other articles?—Undoubtedly.

701. *Chairman.*] You say it diminishes the consumption of other articles; is it the case, that by raising the price of articles which are of absolute necessity they are prevented from buying many other articles which might be of convenient or of secondary luxury?—There is a diminished demand for the protected article, and also a diminished demand for that labour which would pay for the nonprotected article.

702. You have stated the effect of a protective duty on the consumer; what effect has it upon the revenue of the country?—It is clear that where protection acts as a prohibition, and the foreign article is excluded, there can be no revenue at all; it is destructive of revenue, when the imports are diminished by its operation, which is in fact the argument which we most effectually urged upon the Minister of Finance in France, in the negotiations with which I was charged with Lord Clarendon; that at that time they were receiving somewhere about three millions and a half sterling net revenue upon a population of 35,000,000, whilst in England, under a system less protective than theirs, we were, upon a population of 24,000,000, getting nearly 20,000,000 *l.* of net revenue.

703. Then in proportion as the protective duties exclude any article of general consumption, in that proportion will the revenue and fiscal means of the country be lessened?—Certainly.

704. So that the result of what you have now stated is, that in every country where protective duties are laid on on any article of consumption, the prices are raised to the consumer generally; the parties who produce similar articles within the country enjoy a monopoly of price, and the power of the country to levy taxes is lessened?—Certainly; the operation of the protective system might be demonstrated by every individual example; it is clear that, to every consumer in the country, the price of articles is raised, and that this raised price would leave him, at the end of the year, with less in his pocket than if the price were lowered.

705. Consuming the same quantity?—Yes. Then I do not know how the general wealth, or the general prosperity, or the general operation of a system can be traced out except by taking the whole mass of the community as made up of every individual in it: for it is clear that every individual would have been drawn upon for more than he needed to have paid, and the more he has spent the less remains to him; and, of course, in the balance of every man's wealth the public fortune is represented.

706. Then in whatever country protective duties may be levied, the power of the Government to levy taxes on the people is thereby diminished?—Certainly,

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taxes so levied on the people go to the privileged monopolists instead of the Treasury.

707. And the public have not the same power, and cannot raise the same means for public defence, or for general national interests?—The public pay to the same, or a larger amount, and that amount clearly is not for the benefit of the revenue, but of a privileged producer or monopolist.

708. Mr. *Villiers.*] And that operates peculiarly in a country where taxation is indirect, or upon general consumption?—Precisely.

709. Mr. *Tufnell.*] Are there any circumstances in which you would conceive a protective duty of advantage to the country in fostering a rising manufacture or trade?—There is no doubt that a protecting duty may foster a rising manufacture, but it will very soon bring that manufacture into a state of peril, because the effect of protection is to increase the price, and you may levy the increased price on the community for the home demand; but from the moment you force the thing to that point that you must find an outlet in a foreign country, when the production of the protected article has gone beyond the home supply, which it invariably will do, inasmuch as you have given a premium to particular producers, from that moment there must be a reaction and distress.

710. But do you conceive that there may be no general advantages in encouraging a trade on the first springing up of that trade, which would counterbalance any temporary disadvantages which a protecting duty might produce?—I know of none. I can conceive something like a case to be made out for articles for national defence, arms, gunpowder, and such matters; but with reference to articles of general commerce, or general manufacture, I know of no case in which the balance of evil has not been infinitely greater than the balance of good.

711. Mr. *Villiers.*] Has your answer reference to the general purposes of trade, namely, to supply the consumer with the articles he may demand?—Certainly. Manufactures will be found to be sound in the proportion in which they grow out of natural circumstances, and the natural tendencies of labour and capital, and have not been interfered with by legislation.

712. Is it not the best test of a trade or manufacture suiting a country, that it supports itself independently of a law for that purpose?—Clearly, and it will be found in the long run, that those manufactures suffer the least which are the least protected.

713. *Chairman.*] Can you give any examples of any branches of trade having risen to a state of great prosperity in different parts of the world, without any protection being given to them?—You may take, for instance, two of the most extensive manufactures, the cotton trade in England, and compare it with the cotton trade in France; it is known that the cotton trade in England is the least protected of our trades; that it was in fact a persecuted trade in its origin; that taxation was levied upon cotton goods, in the interest of the woollen trade; that cotton manufacturers have been throughout the advocates for free trade, yet the development of that trade in England is perfectly unexampled. In France the cotton trade is the most protected of trades; it was protected from its origin; it is only within a few years that the finest numbers of cotton twists have been admitted into France; there is an absolute prohibition on all articles of cotton manufacture except the very high numbers of cotton twists, which are used for making lace. The cotton trade has made very small progress in France compared with the cotton trade in England; the state of the cotton labourers is frequently one of very great suffering; the number of bankrupts among the cotton manufacturers in France has been great, and when the home market is glutted there is no means of relief by going to the foreign market, inasmuch as the price at which they produce the fictitious price created by the protective system is much higher than the prices of the nations with which they compete. The consequence is, that as a means of relief, the government have been in the habit of giving a large premium on exportation, which is another taxation levied upon the French people; they paying in the first case a much greater sum than they need pay for the cotton garments they wear; and secondly, paying the cost of the increased price upon the article which France exports, in order to enable her to get rid of her superfluous production.

714. Has not France every facility of obtaining the raw material of cotton

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as cheap as England?—Clearly; and in one respect an advantage, that she is more adjacent to the Egyptian crops.

715. What is the comparative price of labour in France with that of England?—On the subject of labour I think one cannot generalize.

716. You state that the one trade has been protected and has not flourished; is not the labour as cheap in France as in England?—I believe there is not much difference in labour, if the results of labour are looked to, between the price paid in France and in England; the manufacturers confess that the English labourer has generally so much more aptitude that they can afford to give him for his labour a greater sum, and that though the wages of an English labourer bear a higher money value yet they are not more costly than those of the French labourer.

717. Are the Committee to understand you to say that the increased price of all kinds of cotton goods, whilst France has the same facility as England, arises entirely from the protective duty?—Mainly so; and I would mention that the only manufacture in France towards which a liberal system has been applied is the manufacture of silk; foreign cotton goods are excluded; foreign silk goods from any part of the world pay a duty of from 13 to 15 per cent.; yet so sound and healthy is the manufacture of silk upon the whole, that France is able to export four-fifths of the whole of the silk goods she produces. So that while of cotton, protected in every conceivable way, the amount of her exports is trifling, and principally growing out of other circumstances, that of her superiority in taste, her exports of silks are, as I mentioned, four-fifths of the whole which she manufactures.

718. Mr. *Villiers.*] You state that originally the cotton manufacture in this country was protected; do you consider that the prosperity of that trade is at all to be referred to the protection that originally existed?—Not in the slightest degree, and I have never met with an intelligent cotton manufacturer in this country who desired the continuance of the protection.

719. Do you not conceive that in different countries there are particular aptitudes for carrying on particular trades?—Yes; and the effect of the removal of the protective system is to allow to each its full and true development.

720. And the success of the cotton trade is to be referred to different circumstances from that of the protection given by law?—Certainly. I have never met any intelligent manufacturer who attributed any portion of his success to the exclusion of foreign manufactures.

721. Mr. *Tufnell.*] Are you aware whether the silk manufacture was at first protected in France?—The protection has been varied. It is now from 13 to 15 per cent.; it has undergone some modifications; but as in this country the principles of free trade have been represented by the cotton manufacturers, and the opinions of the cotton merchants, so in France have those principles been represented by the silk manufacturers. The Chamber of Commerce of Lyons has invariably petitioned the French government for an extension of the principles of free trade. I think at one period, but I speak with some doubt, under Colbert, foreign silks were prohibited in France.

722. Mr. *Villiers.*] At that time were there any silks produced cheaper in other countries?—I should imagine there were; for Italy preceded Lyons in the silk manufacture, as did also the East.

723. *Chairman.*] Are you aware what quantity of manufactured ribbons and silk is imported into France from Switzerland?—There is a considerable importation of the low qualities of silk goods, and of ordinary ribbons, into France from Switzerland.

724. Do they pay duty?—They pay a duty of from 13 to 15 per cent.

725. Is the silk trade in any way protected in Switzerland, from whence those ribbons are imported?—By no means. There is no duty on import or export in Switzerland.

726. Then do you mean that Switzerland, being quite free from any protective duty, is able to manufacture silk ribbons, and import into France those silks, paying a 15 per cent. protective duty?—Yes. There is no country in which the development of the sound manufacturing principle has been so great as Switzerland, which has not a single protection of any sort in her legislation.

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727. Will you state what is the general policy in Switzerland respecting her manufactures?—There is no province in Switzerland which has not adopted for itself a system of free trade; there is no tax on export or on import; and in most of the states there is a fundamental law that the free import and export of grain shall not be interfered with, which I consider one of the groundworks of their prosperity.

728. Are there not branches of cotton manufacture at this time flourishing in Switzerland more than in England, or in France?—Many such.

729. Are there not difficulties which Switzerland has to overcome in procuring the raw material, from its being at such a distance from the sea-ports, which England and France have not; and do you consider that she is able thus to meet the manufactures of those countries, by the principle of the freedom which has been long established?—Her manufactures are far removed from the ports where she buys the raw material; the cost of transport is very great, and when she has manufactured the raw material she has to send it to a distant port of shipment; undoubtedly her disadvantages are peculiar, but those are more than compensated by the general principles of her legislation.

730. From the knowledge you have of the tariffs in other countries, do you consider that what you have now stated with respect to Switzerland will hold, more or less, with regard to other states, in proportion as they have been free in their trade?—That is my opinion.

731. Mr. *Villiers.*] Have you ever had any opportunity of hearing or learning what the effect of the protective system has been upon improvements in production, such as improvements in machinery?—I think the operation of the protective system may be found in the phrase of one of the gentlemen who were some time ago sent from the cotton districts in France to Paris to advocate the continuance of the prohibitory system; and his phrase was, "We have been slumbering under the tree of protection."

732. *Chairman.*] Was that during the time you were in France?—Yes.

733. Mr. *Villiers.*] Are there any instances in the silk trade in this country in which better machinery was adopted, when a competition was more active with the foreign silk?—I have no doubt that the enormous increase of the silk manufacture in this country is mainly to be traced to that semi-liberalism which Mr. Huskisson introduced.

734. I believe, at Coventry, and other places, they used machinery which they had used for a number of years, without adopting any improvement?—Certainly; they were "slumbering under the tree of protection."

735. Mr. *Tufnell.*] Suppose you could arrange beforehand that the protective duty should be levied upon an article of rising manufacture, and that that protective duty should be gradually diminished, and taken off as soon as that manufacture had completely established itself, would you consider such a duty objectionable in the first instance?—Protective duties have generally been obtained by declarations that protection is only wanted for a certain period; but experience has invariably shown, that the longer the protection remains, the more clamorous is the protected man for the continuance of the protection, because his interest is increased. The evil of a protective system is, that it begins by involving a small interest, but the interest is increased by the protection; the steps taken in the first instance are in a wrong direction, and every step taken in a wrong direction makes the return more difficult to a right one.

736. By my previous question, I wished to guard against the clamours of vested interests, which you have described as likely to arise in consequence of the protective duty being at first imposed; I wish to ask whether, if you could ensure a protective duty being taken off, as soon as the manufacture established itself, under such a supposition, you would consider it objectionable?—I doubt the possibility of so limiting the protection.

737. Mr. *Villiers.*] Can you conceive any policy in adopting such a course?—None.

738. Is it not rather the tendency of a protective duty to disqualify and unfit the protected interest from ever engaging in free competition?—Yes, when a protective duty is given, it is a premium to a misdirection of capital and labour, and levying taxation upon consumers in the interest of the monopolist.

739. *Chairman.*]

739. *Chairman.*] Is it not the usual consequence of monopoly by protective duty, that the parties enjoying that monopoly exert themselves less towards improving the manufacture of the article, either in machinery or otherwise?—Yes.

740. Were not many of the prohibitive duties now existing in England originated in monopolies having been granted to favour private individuals in former times?—Yes, that is the history of the whole system of monopolies.

741. Mr. *Villiers.*] It is quite impossible to fix a period for the experiment in any trade?—Yes.

742. And the effect of protection is to tempt capital into the channel of the article protected, with the view to the protection?—Yes; and all capital so misemployed must diminish the wealth of the state.

743. Mr. *Thornely.*] Are you aware that the tariff of import in the United States of America is a falling tariff until the year 1841?—Yes.

744. Have you heard of any representations being made, from time to time, by the manufacturers of America, in favour of the continuance of the higher protective duties, rather than letting the law take its course?—I know that the manufacturers of America are at this moment making great efforts to obtain an increase of duty on English manufactures.

745. *Chairman.*] From the knowledge you possess of the general state of trade in Europe, and in the United States, what will be the effect if we continue the protective duties in England on the different articles produced by those countries?—I think we must anticipate hostile legislation.

746. On what grounds do you give that opinion?—On the ground that many countries have made representations of this character, "We are willing to adopt a system of reciprocal modification; and if you are not willing to meet us on that ground, we must adopt a system of further protection, and even of prohibition."

747. Do you mean representations made to the British Government, or in what way?—I may mention a fact which has come immediately under my cognizance, and which I have reported to the British Government: At Berlin, in the late Congress, offers were made to negotiate mutual modifications in the tariff of Germany and the tariff of England, and those offers were accompanied by statements, that unless there were a mutual modification of tariffs, those governments would be forced to raise the duties on British manufactures. I have received within the last week papers containing the discussions which have taken place in the Chamber of Baden, where they have proposed an augmentation of 100 per cent. upon the duties upon cotton twist, which is one of the largest of the British exports. I know also that the Chamber of Commerce of Saxony has taken up the subject with the same intention; so that those very states which a few months ago were really willing to meet us on terms of friendly reciprocity, are beginning to take more and more of a hostile attitude, and are demanding heavier duties upon British commodities.

748. What articles of produce of those countries do you particularly refer to?—The great articles are corn and timber.

749. Have those representations made by you been submitted to Parliament?—I made a report to Parliament on the subject, which report will be confirmed by the official documents which accompanied my correspondence. That report contains the following statement, in a letter to Lord Palmerston:—"The amount of the changes to be obtained here is wholly dependent upon the views and power of the Government at home, and upon our own legislation. I have put forward the points that interest us most, namely, the reductions of the duties on cottons, woollens, hardware, and pottery. The general reply is, that Prussia will recommend diminished duties on those articles, and will try to give effect to their recommendations, if we can obtain liberal modifications to the corn and timber duties in Great Britain. I have explained all the difficulties of those questions;" and so on.

750. Then is it your opinion that if those modifications of the duties on the import of corn and timber into England were made we should meet with equal facilities in the introduction of our manufactures into the warehouses of other countries?—Yes; but I ought to state that the difficulties of the case are daily increasing, and that the manufacturing interest is daily strengthening itself in those countries. But I would also add, with regard to the timber duties, that very friendly proposals have been made from Sweden, and that she is

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willing to consent to a modification of her tariff in the interest of British manufactures if our timber duties could be modified here.

751. Mr. *Tufnell.*] You say that those countries have proposed to demand higher duties, which I suppose are for the purpose of encouraging their own manufactures?—Yes.

752. But you have also stated that protective duties do not encourage home manufactures?—Yes, up to a certain point.

753. Then if the protective duties which are raised now are increased, it would not follow from your own principles that the manufactures on the Continent would increase?—I have not stated that protective duties would not give an impulse to the manufacture, but the contrary; that as far as our own consumption is concerned, the protective duty does give an increased price, but that in the result the country pays the tax; and the ultimate consequence to the manufacturer is pernicious, because when he has supplied the home market, he then is in a state of perfect helplessness, in regard to his increased production; therefore, the effect of the protective system, even as regards his interest, is on the whole pernicious.

754. Then it is only the home market that can be encouraged or affected by those duties?—It is clear that the protective system can only influence the home market; and the question between the protective system and the free-trade system is this, whether you shall have reference to the consumers at home only, or to the whole world: the protective system sacrifices the whole world to the home market.

755. *Chairman.*] Are you aware that articles of British manufacture have, within the last two or three years, been excluded from continental markets, by any circumstances connected with our fiscal rules?—Very many. When the German Commercial Union was first established, in 1832, and previous to its establishment, many attempts had been made by the German states to bring about a change in the British tariffs; and it is my belief that the union itself never would have been formed, if liberal commercial treaties could have been entered into with the states individually composing the union.

756. Then if the Commercial Union has been the result of our refusing to give those facilities to the importation of their produce here, what, in your opinion, will be the result of our persisting in our present rates of duty on those articles?—That the manufacturing interest there will strengthen; that the agricultural interest will become subordinate to it; and that the tariffs against English manufactures will be increased.

757. Will not the necessary result be a still greater diminution of our exports to that country from year to year?—Certainly. The changed nature of our exports to that country is very remarkable. They formerly consisted wholly of manufactured articles, cottons and woollens, ready to be cut into garments; but though the amount of our trade has not diminished with those countries, they now take a very different species of commodities. Of cotton prints there is scarcely any exportation, but there is a greatly increased demand for cotton twist. So again for woollen goods, there is a very considerably diminished demand, but a large increased demand for woollen yarn. For all the materials which have undergone the first process of manufacture the demand has increased, but the tendency of this system is more and more towards the import of the raw material.

758. Has not the result been a diminution of British labour on the exports which we have continued to send?—It is difficult to say to what extent there is a less demand for British labour; it is a complicated question, inasmuch as labour is applied to the production of the machinery which makes the cotton twist. And it will be found, perhaps, that in a certain amount of export the amount of labour does not vary so much as is supposed; but the change has led to great distress by the fluctuation of labour, by throwing the hand-loom weavers out of employment, without any provision for their being engaged in other occupations.

759. Mr. *Villiers.*] The progress of the manufactures in Europe, particularly in the German states, has not changed your opinion as to the erroneous policy of protecting duties generally?—It has strengthened my opinion, because they have introduced many elements of distress which they had not before; this demand by them for an additional duty on cotton twist has grown out of the distress which they are suffering by the misdirection of capital; they state that they.

they have already lost a million and a half of dollars, in consequence of their attempt to create a new industry, and they want to get their losses back again by taxing the consumer; it would be more to the interest of Germany that the spinning manufacture should not have been introduced.

760. Though they should become exporting countries, ultimately it will be at the expense of great loss, and present distress to the consumer?—Yes, and a sacrifice of great commercial wealth to the community.

761. Ultimately, it may be the case that they will become exporting countries?—Yes.

762. And that they may meet us in neutral countries in the articles that they export?—They meet us in many.

763. Mr. *Tufnell.*] Do you conceive that they could continue to do so if it was a losing trade to them?—Only to a certain extent; a manufacturer will not continue a losing trade beyond a certain point, but manufacturers must submit to losses, in order to get rid of surplus produce.

764. Mr. *Villiers.*] But it was the loss of the community I was alluding to?—Yes, so I understood.

765. It is the consumer that is now suffering for the benefit of those producers?—Yes; but Government comes to their assistance in two ways, at the cost of the community; by excluding the competing foreign article from the home market, and by giving a premium on the exportation of their manufactures.

766. Mr. *Tufnell.*] Are you of opinion that, under the present state of things, we may expect them to compete with us in the foreign market?—I think the evil will increase considerably, unless our system is changed.

767. And that we shall meet them as permanent competitors?—That will much depend upon the course of legislation in the different countries.

768. Mr. *Villiers.*] And our success in rivalry will depend upon the relative cost of production?—Yes. I believe we have created an unnecessary rivalry by our vicious legislation; that many of those countries never would have dreamt of being manufacturers if we would have taken their agricultural produce; but there is now going on a transition in many parts of Germany, in which manufactures and agriculture are united, and many interests are vibrating between manufactures and agriculture. Our Legislature will decide whether these persons, who, while they have looms in their houses, have fields and gardens round their dwellings, whether they shall devote themselves most to the labour of the field or the loom, so that their future condition and their future rivalry will depend upon the course we shall pursue.

769. Mr. *Tufnell.*] But have you any reason to anticipate that unless the export to foreign markets is permanently lucrative, it will long continue?—Clearly, no man will long continue to export at a loss.

770. Therefore, if they were to meet us, and drive us out of foreign markets, it would be a test that their manufactures had risen, and had become lucrative?—Yes, as far as respected that particular article that was permanently successful.

771. Mr. *Villiers.*] It would not prove that they might not have been better off without the manufacture?—Certainly not. It might happen that capital directed to agriculture would have given them 10 per cent., whilst abstracted from agriculture, and employed in manufacture, it would give only five; but being once embarked in manufactures and machinery, it cannot easily return back to the place it occupied before. There has been a great abstraction of capital from agriculture to apply it to manufactures, but it is not so easy to return it to the former condition.

772. *Chairman.*] In proportion as we refuse to receive their raw produce, in which Germany formerly was principally employed, in that proportion will our export of manufactures decrease?—Yes; to the extent in which we refuse to receive their agricultural produce, we offer a premium and encouragement to their manufacturing interests.

773. If England were to receive the raw produce of that country, corn and timber and flax, would not both England and Germany increase in wealth, and afford greater employment to the people of both countries?—Yes; by communicating to each other mutual benefits and mutual profits.

774. England would not be injured by the prosperity of Germany?—I believe inasmuch as the commercial relations of England are greater than those of

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any other country, that England is always the country that is the recipient of the greatest proportion of the prosperity of other nations.

775. Every commercial relation entered into between England and every other part of the world is likely to be more profitable to England than to any other country?—Yes. England gets the greatest proportion of the benefit.

776. Mr. *Villiers.*] Independently of their protective duties, would there not be a great inconvenience in conducting the commerce between this country and other countries, owing to our not taking their productions?—Yes.

777. They would find an inconvenience in paying us for our manufactures?—Yes. One great disadvantage that grows out of the protective system, and a complicated tariff, is that people in all parts of the world are in a state of great perplexity what they are to do; they do not know what articles you will receive, and what articles you will not receive; and all commercial transactions of a novel character, out of which many important operations might grow, are involved in obscurity.

778. *Chairman.*] What would be the fit limits, in your opinion, to duties on imports, if the interests of the public revenue were alone looked to?—It appears to me that the principle should be to raise the highest amount of revenue compatible with the non-encouragement of smuggling, and with the greatest extent of demand.

779. Then you would advise the reduction of all duties on imports to that point which would prevent smuggling?—Yes.

780. Would you apply that to tobacco, and spirits, and silk, which are the articles highest taxed?—I know of no other scale by which the Government can judge of the extent of taxation that could be levied upon the people; it must do the business of the consumer as cheaply as the smuggler.

781. Then are we to understand that wherever the duties exceed that rate which will make smuggling profitable, the revenue invariably suffers?—That is the true principle, I think.

782. What do you consider to be the general principle adopted by the English tariff as now established?—It appears to me that the English tariff has been established without any regard to a general principle; it is not protective in all its bearings, and it is not made most productive to the revenue. It is not protective, as the tariffs of France, and Spain, and Austria, and Russia are, of which the object is to exclude all foreign manufactures; it certainly does not produce that effect, and its productiveness to the revenue is clearly, in many cases, made subordinate to the protective principle. There are some duties that are productive, and there are other duties that are not productive; and there is, as it appears to me, no general policy, no comprehensive end or object running through our tariff as a system.

783. Then, is it your opinion that if our tariff was altered on the several duties, on the principle you have laid down, that the power of raising a revenue for the state would be increased, and that the consumer would also receive greater benefit by the change?—Yes; I think that the interests of protection and the interests of revenue are frequently wholly incompatible; and that one of the two ought to be made the object of custom-house legislation.

784. Do you mean that the real fiscal interests of the state clash with the private interests of those who manufacture protected articles?—Yes; and that the true groundwork of legislation would be, to look to the fiscal interest alone, to consider what revenues ought to be raised from imports, and to take special care that the protective principle should not by any means introduce itself.

785. But if Government was to act on that principle of revenue alone, would not that also inevitably produce an advantage to the consumer?—Obviously. It appears to me that if the whole of our custom-house legislation were simplified, even beyond the simplification of the Prussian tariffs, if some 10 or 12 articles in which there is no competition with the home producers were made the main objects of taxation, and upon those articles the highest duty imposed which could be recovered, and if then all other imports were left free, that would be the wisest and most beneficial of any system of legislation that could be adopted.

786. Mr. *Villiers.*] I understand you to say that at present most of the duties have been imposed either capriciously or without any distinct consideration

ration of their effects?—Yes; there is not any general object proposed in the tariff.

787. Sir *C. Douglas.*] Will you state what the 10 or 12 articles are to which you refer?—I would begin by considering the articles which are, upon our present system, most productive, such as sugars, teas, spirits, tobacco, wine, coffee, cocoa, timber, and such articles, stopping at the point where the foreign article competes with any article of British production.

788. Will you state the reason why you would not include corn?—I do not include corn because, in that case, the levying a duty upon foreign corn implies the levying an indirect taxation in the interest of the British corn grower.

789. *Chairman.*] Do you mean that it raises the price of corn produced in the United Kingdom to the consumer?—Yes.

790. That is an indirect taxation?—Yes.

791. Do you believe the amount of taxes produced now by the whole customs, amounting nearly to 22,000,000 *l.*, could be levied under the altered system which you have stated?—I believe they might.

792. Are the Committee to understand that 22,000,000 *l.* of revenue might be levied by reducing the number of articles taxed, and altering the system to that which you have stated?—My opinion is, that the revenue might be raised by duties on articles not coming into competition with British products, so as to avoid the evil I have pointed at, of sanctioning indirect taxation on the consumer.

793. You have mentioned the simplicity of the Prussian tariff; will you state shortly what that is?—The general legislation of the tariff in the German Commercial League, not Prussian only, but of all the states, is that a duty of half a dollar shall be levied by weight, per cwt., on all articles. To that there are 28 exceptions of articles which are wholly free, and there are 43 exceptions of classified articles which pay various duties, and under those 43 every article is included that is not either free, or which does not come under the general principle of levying half a dollar, that is to say, 1 *s.* 6 *d.* per cwt.

794. Have you attended to the number of heads or articles of entry in the English tariff?—They are multitudinous, and very inconvenient from their very great number.

795. Have you found, in your communications with the Continent, that merchants there have been much impeded and prevented from carrying on commercial transactions with this country, from the difficulty of understanding our tariff?—No doubt in many articles the tariff is unintelligible, and the principles that have been recognised in certain parts of it do not at all apply to others.

796. Is there any difficulty in understanding the Germanic Union tariff?—None.

797. Do you conceive it possible so to alter the British tariff as to assimilate it to that which you have now stated?—Certainly.

798. Without interfering with the revenue we now receive?—I think the simplification of the tariff would necessarily act, if wisely arranged, as an encouragement to importation, and would consequently lead to an increase of revenue.

799. Would it not lead also to a great reduction in the expense of the establishment to collect the customs, as well as of the establishment to prevent smuggling?—Certainly.

800. Do you contemplate, in the answer you have given as to the increased revenue, the reduction in the expense of collection, and in the prevention of smuggling as forming part of that?—It would be one of the benefits; and I will mention that the causes which led to the adoption of the exceedingly simple tariff of the Prussian League were, that it prevents disputes occurring on the frontier, and that this general principle of adopting a system of weight (which has some disadvantages), has the very great advantage of being intelligible and capable of being applied by the meanest capacity: I ought to mention that there are only four exceptions to the application of this system of weight, which are corn and seeds, which frequently cannot be very conveniently weighed, they come in by measure, and wood and stone come in by a different system of measurement.

801. Are there any articles introduced by tale?—There is only a single

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exception, which is that of lemons and oranges, wherein the importer has the option of having the boxes weighed, or paying so much a thousand.

802. Is not the custom-house of the Germanic League very extensive, and are not the officers who superintend it paid very moderate salaries?—Yes, both the land and the sea frontier is very extensive, and there can be no doubt that the simplicity of their tariff has been one great cause of its efficiency.

803. Do you consider that much smuggling exists at present in that Union?—I think there is considerable smuggling in the articles that are heavily taxed; the inconvenience of this system of levying all duties by weight is, that the lowest priced articles pay the heaviest charge.

804. Sir *C. Douglas.*] What are those articles that are smuggled?—The manufactured articles of low quality, which are heavily taxed.

805. What means have you of knowing that fact?—I know that the manufacturers of articles in the free ports send many goods into the interior; there are many places into which a smuggler can introduce the goods at a lower duty than the duty levied by the tariff; wherever that is the case, and there is a demand for an article, the article is so introduced; and there are people at this moment carrying on a smuggling trade with the states of the Germanic Union, and many more who carry on the smuggling trade with the states of the adjacent countries, where the duties are still higher. There is a large contraband trade with Russia, with Austria, with Poland, and in fact there always will be a smuggling trade where the article in demand can be fraudulently introduced on cheaper terms than the duty levied by the tariff.

806. *Chairman.*] Are we to understand that wherever the smuggling transactions take place, the duty on those articles is high in those respective countries?—Either high, or high with reference to the facility of introducing them; as, for example, there were heavy duties upon the introduction of Swiss watches into France, but it was discovered that no Swiss watches paid that duty, though it was notorious that the whole of France was supplied with Swiss watches, upon which the French minister very wisely reduced the duty to five per cent., and now there is little smuggling, inasmuch as it is not worth while for any man, for five per cent., to introduce fraudulently Swiss watches.

807. You have spent a considerable portion of your time in Spain, and watched the operations of the high and prohibitive duties there; can you state the operation and the effect of those laws?—Spain, perhaps, is the country that has pushed the protective system to its greatest extent; and there is no country whose commerce and whose manufactures have suffered so much, and whose exports are in so low a state. I have very frequently travelled with smugglers, and have seen the way in which their goods are conveyed from one part of the country to the other, sometimes by fraud and sometimes by force; but the laws are completely inefficient wherever the recompense to the smuggler is large, or where the difference of price is considerable between the price in Spain and the price in the producing country.

808. Exclusive of the demoralizing effect, has not the revenue of that country been considerably diminished from what it would have been if the goods had been admitted at a moderate duty?—Certainly; the only parts of Spain where there has been anything like a general prosperity, are the parts in which the prohibitory custom-house legislation has not been introduced; the Biscayan provinces have a fiscal legislation of their own; they have always resisted the authority of the general government to impose prohibitory laws upon them, and the contrast in the condition of the people in that country and in every other part of Spain, strikes all travellers.

809. Are all goods admitted into the Biscayan provinces?—Not all; but the goods that are admitted, are admitted at an exceedingly trifling duty.

810. Do you consider that the prosperity of those provinces has been through that cause greatly improved?—Certainly; the value of property there is much greater; there is a far more general distribution of wealth, and the whole character of the Biscayans is in every respect more elevated than in any other part of Spain.

811. Mr. *Thornely.*] Is there not a large export of manufactures from this country to Lisbon and other ports of Spain for the purpose of being smuggled into Spain to avoid the high duties?—Yes; the great demand in the Lisbon and Oporto markets, as well as the markets of Gibraltar and Bilboa, is the demand of the smugglers for introduction into Spain, and I have frequently seen

seen hundreds of mules at a time laden with British goods for different parts of the Spanish peninsula.

812. *Chairman.*] Then is it your opinion that the condition of the people and the state of the public treasury have been by these means much deteriorated?—I believe the state of the ports of Spain, and the general misery of the people, is mainly attributable to their bad commercial system; the grass grows in the streets at this moment of their principal commercial places.

813. Have you any doubt of the injurious results of that prohibitive principle, wheresoever applied?—None.

814. May there not be some instances of manufactures served by protecting and prohibitive duties?—Yes, temporarily; you can exclude, no doubt, a foreign article, and if you can exclude a foreign article, you can create a demand for the home-produced article; but the consequence will be, an ultimate glut of that dearly-produced article at home, and you will have no outlet for it, as in the case I have explained of the cotton manufacturer of France, where the home market was kept to the French manufacture, and when that was supplied he had no means whatever of getting rid of his excess of production.

815. You are aware that England, and different continental countries, are taxed very unequally; how is the heavily taxed labour of this country to compete with the more lightly taxed or untaxed labour of foreign countries?—Wages are only one element in the cost of production; and it is quite clear that we have not the greatest advantages where we pay the lowest rate of wages, for in many such cases the competition is strongest with foreign countries. Where we produce to the most advantage will frequently be found to be where we pay the highest wages; and the reason is obvious: the low rate of wages in this country exists principally where labour is bought in its rudest shape, where there is very little skill, as in the case of the hand-loom weavers; and this labour, where there is little skill, is placed in competition with the whole world; it is a species of labour which is everywhere purchasable, and all production which is brought into the regions where this labour is applied for general competition must be in a perilous state; those of our manufactures are most successful in which we obtain the greatest aptitude and the most intelligence from the labourer, and in these our great superiority is found over other countries. For example, the Pacha of Egypt has chosen to be a great manufacturer; the price he pays to his labourers in the cotton manufactories he has established is 30 paras a day, which is less than 2*d.*; that is the price that is now fixed in the manufactories in Egypt. He has the advantage of having the raw material, probably at two-thirds of the price that is paid here, it being grown upon the spot; besides that the manufacturers choose for the manufactures of the Pacha the superior qualities, before the general supply is sent down to the markets for exportation. Notwithstanding this advantage of having the raw material so cheap, and having labour at a price so incredibly low, he cannot compete with the manufactures of England; and wherever English goods come in contact with the Egyptian, they are found to be cheaper. So in the regions in Syria, where the rate of wages is from 4*s.* to 5*s.* a week, the Syrian articles compete successfully, and frequently drive out the Egyptian, though it would appear, if the question of wages were the only question, that the Egyptian must have a great advantage over them. The question of the amount paid for rude labour is not so important a one as it is believed to be.

816. Will you explain the working of that system, which prevents labour paid at so low a sum competing with the manufactures of this country?—The least instructed labourer can everywhere produce certain rude manufactures; the consequence is, that those manufactures will be very badly paid for; all those labourers, in fact, who are employed in producing those common fabrics must necessarily be in a very bad condition, because they find competing labour in every part of the world; the way to benefit their condition is not by protecting them by legislation, but by extending the field of demand for labour, by increasing their manufacturing aptitude, and directing their attention to labour of a more productive and better recompensed character.

817. You have stated, that of all artisans and labourers in this country, the hand-loom weavers are the most heavily pressed; how do you propose to relieve that class?—There can be no relief but by a transfer of their labour to other productions; because, engaged as they are at such a disadvantage with the

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competing labourers of other countries, their condition must come to be worse and worse.

818. You have explained the advantages of the custom-house legislation of the Germanic Commercial League; what are the disadvantages, if any, attending it?—The principal disadvantage is, that this system of levying duties uniformly by weight imposes the heaviest impost upon the coarsest articles.

819. How would you propose to remedy that?—The only way to remedy that would be by classification, in which the element of value shall be introduced with the element of weight.

820. You would not propose to alter the plan of weighing goods?—No; it is the simplest and most efficacious, because there is no officer, however uninstructed, who cannot easily apply the system.

821. Mr. *Thornely*.] And least liable to evasion?—Yes.

822. *Chairman*.] What countries in Germany have made most progress in manufactures?—Those countries where manufactures have had the least protection.

823. Which are they?—Saxony has made far greater progress than any other, and its legislation was the most liberal of all the German states.

824. You have already mentioned Switzerland as an example; have any of the German states been so free as Switzerland?—None; and I do not think that any, comparatively, has made such progress.

825. But you have stated, that of all the German states, Saxony has been the freest from protective duties; can you show how its prosperity is proved?—The government, in 1831, printed some comparative tables, contrasting the progress Saxony had made with the progress France had made, by which it appeared that while the population of Saxony was as 1 to 21, compared with France, in spinning manufactures she was as 1 to $2\frac{6}{10}$; in looms as 1 to $3\frac{1}{10}$; and in stocking-frames she had considerably more than France herself; so that in the result Saxony, in comparison with France, had eight times more of spinning manufactures, in proportion to the population, six times more of looms, and 29 times more of stocking-frames.

826. Do you attribute that progress solely to the difference between the commercial legislation in France and in Saxony?—I do; and Saxony, like Switzerland, had to contend with many disadvantages. She had no port of her own; she was very far removed from the markets of the raw material; she had neither ships nor colonies, and not very considerable capital; she had few trading relations, for almost the whole of her manufactures have grown up in the present generation.

827. Were you able to ascertain what was the proportion of capital in Saxony and in France?—I should think there was no great difference in the amount of capital, with reference to the population of the two countries; I come to this conclusion from the circumstance, that the rate of interest in he two countries is about the same.

828. What is that rate of interest?—About four per cent.

829. For commercial transactions?—Yes.

830. Upon mortgages and land, probably you do not know the rate?—I should think, upon mortgages and landed property, about three or four.

831. What manufactures have made, and are making, most progress in Germany?—Certainly those which have grown up spontaneously, without any protection.

832. What are they?—The hosiery trade is the most remarkable. I believe, at this moment, the cotton frames of Saxony are equal, if they do not exceed in number, those of this country. The manufactures which are suffering most in Saxony are the manufactures of modern introduction, particularly their spinning factories, which have grown up since the introduction of the Prussian tariff.

833. Then do you consider the Prussian tariff a protective tariff to manufactures?—Protective to a certain extent.

834. What is the principle on which the Commercial German Tariff is founded?—As respects manufactures, it was intended that the maximum duty should be 10 per cent.; but effect has not been given to that intention, for on a great number of articles the duty is from 60 to 100 per cent.

835. Has that been in consequence of taking the duty by weight?—Yes. The finer

finer articles pay a duty not exceeding 10 per cent.; but the duty on the coarser articles is very high, and really prohibitory.

836. Is not that operation greatly against British commerce?—Decidedly. This system of taking duty by weight was recognised by Mr. Huskisson in 1826, with reference to silk, and it is notorious that while it was the intention of Parliament to levy only 30 per cent., there are a great many cases in which 50 or 60 are levied under our tariff; we have introduced a standard of value with a standard of weight, and the complication has thwarted the purposes of the law. The result of that has been, that while the intention of Parliament was only to raise 30 per cent., 50 and 60 are occasionally taken upon silk goods imported from Germany and France and Switzerland.

837. Has not the rise of duty not intended at the time been attended with an increase of smuggling upon those articles?—Enormously so; there can be no doubt that at this moment there is a large introduction of silk goods from France and other countries.

838. Are you able to state the extent of smuggling from France into this country?—We made the inquiry when I was on the French commission in France, and we obtained returns from the custom-houses, and from those who were in communication with the smugglers, and we ascertained that the amount of goods fraudulently introduced was very large. It is known too that very considerable seizures take place here, and that very heavy fines have been inflicted on houses that have been detected in smuggling.

839. Are not silk goods exported from France entered in the custom-house whether sent to be smuggled or not?—Sometimes; but there is great reason to believe that in many of the smaller ports of France facilities are given to smugglers, and that the returns are not made regularly by the custom-house. We found that to be the case with respect to brandies, and I have no doubt that that is the case with respect to silks.

840. But still, taking the amount registered in the custom-house in France as imported into England, and comparing the amount entered in the English custom-house as imported, do you find the difference very great?—A considerable deficit.

841. On that you found the opinion that smuggling prevails?—On that and the known fact that seizures frequently take place here.

842. Has not the smuggling which formerly took place in silk goods, gloves, and other articles on which the duties have been reduced, been very much decreased?—No doubt of it.

843. What remedy then would you propose in order to put an end to the smuggling of silk, to which allusion has been made?—A reduction of the duty; it appears to me that if revenue were the only question, a duty honestly levied of 20 per cent. would drive the smuggler out of the field.

844. Would the British manufacturer be in the least injured by having the goods regularly imported with duty paid?—I believe he would be greatly benefited.

845. Sir *Charles Douglas.*] How?—He would exactly know what was going on; he would get information of the facts which are now completely concealed from him, and he would see the nature and extent of the competition against which he is struggling; and I believe also that he would derive considerable advantage himself by the introduction of patterns of those superior articles for which the French are distinguished.

846. Cannot he at present obtain patterns?—He does, but a more extensive introduction of foreign patterns would improve the taste of this country, and the demand for superior taste, though in that respect I am bound to say that a great improvement has taken place; the introduction of French goods has already so raised the character of our silk goods, that since the admission of foreign silks we have become very large exporters of English silks.

847. *Chairman.*] You have stated the simple nature of the German tariff and the complex character of the English; what is the character of the French tariff?—The principal object of the French tariff is to protect the French manufacturer, and to exclude everything which competes with him in the home market. In all the investigations that have been carried on in France for the purpose of modifying their tariff previous to the very late discussions of our Commissioners, the object avowed and declared was, that the purpose of the tariff was to exclude every foreign article which could be produced at home.

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848. Do you mean to say that revenue was made wholly subordinate to protection?—Yes.

849. Then what has been the operation of that system?—The operation has been, that while enormous sacrifices have been made by the community for the interest of the protected manufacturers, their manufactures have not made the same progress that has been made in other countries; the receipts of the custom-houses have been comparatively small, and their foreign trade has not advanced at the same rate as the foreign trade of other great commercial countries.

850. What do you conceive would be the effect of adopting a system of moderate duties in France?—My own opinion is, that a change of system might lead to a doubling of revenue. I think that some changes, not apparently very great, but introduced in a liberal spirit, and which would allow the foreigner to bring his goods into the French market, would enable the French Government to levy at least ten millions sterling through their custom-houses, where they do not raise half that amount at present.

851. Would that increase of commercial prosperity in France interfere with the British commercial prosperity?—I think not; I can desire no greater good for the merchants of England than that the merchants of other countries should be prosperous, or for the manufacturers of England, than that the manufacturers of other countries should also be prosperous.

852. Then are we to understand that the changes which have been made in the English customs, by reductions from time to time since the time at which Mr. Huskisson began, have been, in your opinion, productive of increased revenue, besides affording greater facilities to trade, and a cheaper supply of articles to the consumer?—I think great sums have been saved to the nation; that the influence upon manufactures generally has been beneficial, and that the Treasury has not suffered from the change.

853. You have stated, that you attribute the increase of the manufactures in Switzerland to the perfect state of freedom of import and export, and the absence of all protective duties; may not the low rates of wages paid in Switzerland have in fact enabled the Swiss to drive the English manufacturers out of many foreign markets?—There are cases, no doubt, in which the low rate of labour has given them very great advantages; but I am persuaded, that if there were a change in the system at home, we should recover a great deal of the trade that we are now losing; for we have a great number of advantages which are not possessed by the Swiss, or any other nation.

854. Sir *C. Douglas.*] You stated that the aptitude of the English labourer was such, that it was not thought that his labour was dearer, though more money was paid for it?—Yes.

855. How is it then that the rate of wages is generally stated to be the reason for the high price of manufactures?—A high money-rate of wages may be less advantageous than a lower money-rate of wages to the labourer; our system may have raised the money-rate of wages, and denied to the labourer many advantages which he might have by a lower rate of wages; that is to say, supposing there were no impediment to the introduction of foreign articles, a lower money-rate of wages would give him a greater proportion of comforts. I ought to state, with reference to Switzerland, that there is no impediment whatever to the shifting of labour; and I attribute a great portion of his success to the perfect freedom by which he is allowed to devote his labour to any object that he thinks most likely to be productive.

856. *Chairman.*] Will you explain what you mean by money wages and real wages?—It may happen that the condition of a labourer with a lower rate of money wages may be preferable to that of a labourer in another country with a higher money-rate of wages. The comforts of the labourer can only be estimated by the quantity of necessaries and enjoyments he can obtain from his gains.

857. In the present state of the English tariff, what would you recommend to be done to facilitate commerce and make it better understood by the commercial world?—I would recommend that it should be simplified; that a few principal articles should be made the main sources of revenue; that a general principle should be applied to importations; that the duties on a very great number of articles should be removed, or a small duty only levied.

858. Do you continue of opinion that the amount of duties should in all cases

cases be brought so low as to prevent smuggling?—That, I think, is the sound principle, so as to prevent smuggling, and not diminish consumption.

859. Sir *C. Douglas.*] Are there any exceptions to that principle?—I know of none.

860. *Chairman.*] That would go to exclude everything like protection?—My view is, that protection is incompatible with the proper object of a tariff, which is the production of certain revenues to the state.

861. You mean, that it is incompatible with the general interests of the community?—Yes.

862. You have stated that you would lay a duty on a few of the most productive articles; that you would reduce the amount of duties paid on those to such a scale as to put an end to smuggling; would that rule apply equally to the manufactured as to the raw article?—I see no reason why foreign manufactured articles should be placed in an exceptionable condition.

863. Does it make any difference, in your opinion, that one article represents a greater amount of foreign labour than another?—I think that would not influence me.

864. In the alterations you propose, are the Committee to understand that the duties on all articles which are so low as to be of little amount to the revenue should be quite removed, or made nominal, so as to enable us to keep a statistical account of our exports and imports?—I think that would be most convenient; I am for adopting the plan of introducing on such articles what is called by the French the *droit de balance*, that is, a duty on registration to repay the expense of machinery for obtaining correct statistical returns.

865. Would not one good effect of simplifying the tariff be, that merchants and importers might enter the goods at once from the ship, instead of warehousing them, as they now do?—That would be a great advantage.

866. Would it not be an advantage in proportion to the bulk and the diminished value of the article?—Certainly; every impediment that could be conveniently removed in the way of the merchant should, I think, be removed.

867. Is it not important to our manufacturers, who have to compete in foreign markets, that every article required by them in the process of the manufacture should be landed from the ship into the warehouse with as little delay, and at as little expense as possible?—Yes, such facilities always increase trade; I may mention the fact, that there are two ports in Italy which are free ports, in one of which the transfer of goods is very much facilitated, and in the other very much impeded; the trade of Leghorn has greatly increased under the freer system; and that of Genoa, though nominally a free port, has continued stationary under the restricted system. The great facility connected with the warehousing of goods has been among the main causes of the prosperity of the Hanse Towns.

868. Does not the existing system in England, which requires almost every article to be warehoused before the duty is paid, tend very much to increase the expenses of every article manufactured?—It is both costly and embarrassing.

869. Sir *C. Douglas.*] How would you propose to get rid of that?—By taking off the duties, which would enable the goods at once to reach the warehouses.

870. *Chairman.*] Does not the imposition of small duties on bulky and heavy articles, which are unimportant to the revenue, tend greatly to add to the charge of the manufacturer?—The advantage to the revenue is far more than counterbalanced by the annoyances to the importer.

871. Are there any other suggestions connected with the Customs' department which you can offer to the Committee for facilitating the commerce of this country?—I am most desirous to see the number of commodities that are taxed on their importation reduced to a small number, to see the protecting principle completely excluded from the tariffs, and that every facility should be given to the introduction of those smaller articles whose importation is now restricted by the many various and, as I think, vexatious duties.

872. Sir *C. Douglas.*] You stated that the operation of protecting duties was, that it imposed an enormous amount of indirect taxation, the greater part of which escaped the Treasury; will you explain how that is?—If by a protecting duty on a foreign article you raise the price of the home-produced article, you then levy upon the consumer the whole amount of the difference in the shape

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of indirect taxation which does not go to the Treasury. For example, if the importation of silk goods be a million sterling, and there is levied 30 per cent. upon that million, 300,000 *l.* goes to the Treasury; but if at the same time one million of goods of the same kind is manufactured at home, the effect of that legislation is to raise the price of those 30 per cent., or to take 300,000 *l.* more from the consumer, not one farthing of which goes to the revenue, but is an indirect taxation levied upon the community.

873. With respect to taking off protection upon articles which can be manufactured cheaper and better in another country, your opinion is that it would be advantageous to take off all protecting duties, and consequently no longer would those articles be manufactured in this country if they could be produced cheaper from other countries?—Certainly.

874. What would you do in case of a war?—I believe you could get no security for peace equal to the extension of our commercial relations, and all that I should have done by the removal of restrictions, and the removal of prohibitions, would have been to give to capital and labour its best direction; and it is quite clear therefore, that capital and labour being employed in the most advantageous way, our position in case of a war would be far more favourable than if capital and labour had been misdirected by legislation, which I should conceive to be injurious.

875. Still, under those circumstances, you would be unable to obtain those articles of which there is no longer a manufacture in this country, because that manufacture had ceased in consequence of your taking off the protecting duty, and those articles would only be to be got from the country with which you were at war?—That is our present condition with the great articles of consumption; cotton is an article we do not produce, and for which we are wholly dependent upon foreign nations; I am of opinion, too, that our dependence upon foreign nations is a great security for our real independence.

876. *Chairman.*] The answers you have given against protecting duties do not exclude the laying on a fiscal duty on any article that may be imported, provided it is important for the sake of the revenue that a duty should be obtained?—Certainly not; whenever the principle is recognised that the object of custom-house legislation is fiscal, to produce the greatest amount of revenue at the least sacrifice to the community, it appears to me that it will be fixed on a proper basis.

877. Sir *C. Douglas.*] You stated that the Corn Laws imposed an indirect taxation of 11 millions; will you explain that answer?—That supposition is grounded upon the calculation that the present Corn Laws in this country elevate the price to the extent of 5 *s.* per quarter, and that the consumption of corn of all sorts in this country is 45,000,000 of quarters per annum.

878. What in your opinion would be the effect of the repeal of the Corn Laws touching this subject?—My opinion is, the first effect would be that the fluctuations of prices would be very much diminished; that there would be a considerable rise on the Continent, and some fall in England; that there would on the Continent be a re-direction of capital to agricultural objects, which is now being devoted to manufacturing purposes; that there would be a considerable increase of trade, and a demand for labour, and a very great increase in the consumption of corn here, probably equal to the whole amount with which foreign countries would be able to supply us.

John M'Gregor, Esq. called in; and further Examined.

J. M'Gregor, Esq.

879. *Chairman.*] YOU have in your last day's evidence given an opinion relative to the sugar duties; have you anything further to observe relative to the high duty on sugar, as affecting the price of sugar in this market, and its consumption?—Since my last day's evidence I am informed that the decrease of consumption among all the labouring classes, and even among the artisans, has been very great indeed; that the grocers generally find that the sale in small quantities has very greatly decreased. It has also been stated to me by various persons in the sugar trade, that instead of the prices diminishing, they must inevitably rise, and several parcels have also been sold during the last week, after paying the 3 *l.* 3 *s.*, and the five per cent. additional duty.

880. What remedy would you propose for that?—The only remedy that I could

could propose, would be, in the first place to diminish the duty upon foreign muscovado sugar, inasmuch as I make a distinction between clayed white and muscovado; the clayed white sugars are those which are now coming out, as they are in a greater degree of purity, and all the clayed white sugars are slave labour produce; we prevent the free labour produce of Manilla coming at all into the market, as the duties upon the two sorts of sugar are exactly the same, 3*l.* 3*s.*, with five per cent.

881. Are we to understand that the duty on the muscovado is the same as the duty on fine clayed sugar from the Havannah?—Exactly the same.

882. Consequently the free labour sugar is taxed heavier than the slave sugar?—Yes.

883. Mr. *Thornely.*] What are the white Pernambuco sugars; are they clayed or muscovado?—They are a superior degree of white muscovado, exposed to a process which purifies them from the treacle.

884. Have you any information of white Pernambuco sugar having paid the high duty lately for the purpose of being mixed with crushed refined sugar?—I have had information that clayed sugars have come out; but whether Pernambuco or Havannah sugars I am not aware. Havannah, I know, have, and very probably Pernambuco.

885. *Chairman.*] What are the other articles upon which high duties are imposed to protect colonial produce?—I have a list of the principal articles on which protective duties are imposed; but, in fact, upon almost every foreign article similar to those which the colonies produce, there is a high differential duty; but I have a list of the principal articles, which I will give in.

[*The Witness delivered in the same, which was read, as follows:*]

		£.	s.	d.
Sugar—Colonial duty:				
On muscovado		1	4	–
On foreign		3	3	–
On molasses		–	9	–
On foreign		1	13	9
Coffee—British Possessions	per lb.	–	–	6
Foreign growth, except from British ports, within limits of East India Company's possessions, where it pays 9*d.*		–	1	3
Distilled spirits, Colonial		–	9	–
Foreign		1	2	6
Wines, Colonial		–	2	9
Foreign		–	5	6
Timber, Colonial:				
Hard wood	per load	–	5	–
Pine and Fir of all kinds		–	10	–
Foreign		2	15	–

Being a differential protection of 450 %; taking the various rates of duty on colonial and on foreign deals, staves, spars, masts, battens, hoops, and all kinds of timber, there is much about the same differential duties to protect the colonial.

		£.	s.	d.
Cotton wool	per cwt.	–	–	4
Foreign		–	2	11
Wool, sheeps, Colonial		free.		
Foreign,		–	9	4
Fish, free; foreign nearly all prohibited.				
Tallow	per cwt.	–	1	–
Foreign		–	3	2
Rice, Colonial	per cwt.	–	1	–
Foreign		–	15	–
Rough rice	per qr.	–	1	–
Foreign		1	–	–

Spices and all tropical colonial productions have high differential duties.

	£.	s.	d.
Fish oil, Colonial - - - - - - - - - per tun	–	1	–
Of foreign taking - - - - - - - - - -	26	12	–
Hides and skins about 100 per cent. protective duty. On some the duties are equal; furs are protected if from North America, chiefly from Hudson's Bay.			
Bark from British possessions - - - - - - - per cwt.	–	–	1
Foreign - - - - - - - - - - -	–	–	8
Honey - - - - - - - - - - per cwt.	–	5	–
Foreign - - - - - - - - - - -	–	15	–
Soap - - - - - - - - - - per cwt.	–	1	8
Foreign - - - - - - - - - - -	–	4	10
Wax - - - - - - - - - - per cwt.	–	10	–
Foreign - - - - - - - - - - -	1	10	–
All seed oils - - - - - - - - - per tun	–	1	–
£. 39 18 s.			
Ashes - - - - - - - - - - per cwt.	free.		
Foreign - - - - - - - - - - -	–	6	–
Copper and metals of all kinds, high protective duties.			
Bark - - - - - - - - - - per cwt.	–	–	1
Foreign - - - - - - - - - - -	–	3	–

886. Has not the effect of high differential duties on sugar been the complete exclusion of all foreign sugar until within the last month?—I believe it never came till the last fortnight into consumption before, except in times of great scarcity, when, by a temporary Order in Council or Act, foreign sugar was let in at a reduced duty; but never before on paying the present duties.

887. Will you state what has been the effect of the high differential duty on coffee?—The effect of the high differential duty on coffee has been the legal evasion of the law, in principle, as to the way of bringing coffee to this country.

888. Is there any coffee produced at the Cape of Good Hope?—No; I believe not; 57 out of every 100 lbs. which were imported to England by way of the Cape of Good Hope, was carried in the first instance to that colony from Brazil; eight from Cuba; 12, I think, were sent from England of foreign coffee to the Cape, to be reimported to England; six, I think, from Java, and six or eight sent from Holland to the Cape of Good Hope, and the remainder from other countries.

889. Mr. *Thornely*.] From your evidence it appears that cargoes of coffee have been sent from the United Kingdom, and from ports on the continent of Europe, to be landed on the Cape of Good Hope, and to be brought back to the United Kingdom for the purpose of supplying the necessary consumption here?—Yes, from the 26th of April 1838 to the 24th of March 1840, it appears by the returns that 81 cargoes, importing more than 21,000,000lbs. of foreign coffee had arrived in the United Kingdom from the Cape of Good Hope; the duty being on that mode of carrying coffee 9*d*. a pound, that is 6*d*. less than if imported direct from foreign countries; the duty if imported from the country of the growth of the principal part of the coffee would amount to 1,750,000*l*.; the duty saved by the indirect importation would be 750,000*l*. supposing all to be entered for consumption.

890. *Chairman*.] Then is it to be understood that merchants, in order to evade the discriminating duty, have been at the expense of sending coffee from those different ports, and even from England, in order to obtain admission at the reduced rate?—Yes; and also upon other articles which pay differential duties, such as spices and nutmegs.

891. In fact, does the Cape of Good Hope reduce the duty upon all those prohibitive articles?—Yes, from its being retained as within the limits of the East India Company's Charter.

892. Mr. *Thornely*.] Has it not been absolutely necessary, for the supply of the consumption of coffee to this country, that we should resort to this mode of indirect importation?—There is no doubt of the fact, of it being imported to England in that way to supply consumption; the consumption is evidence of the fact.

893. *Chairman*.] Do not those greatly increased expenses keep up the price of coffee in this country?—They have two effects; the expense of sending coffee to the Cape of Good Hope is about one penny, and consequently it arrives in this country at about 5*d*. less duty than if it came direct from the countries of its growth; but if the duties were reduced to an equitable fiscal principle the

article would be cheaper and the consumption of coffee in this country would no doubt increase enormously.

894. What proportion of the consumption does that 21,000,000 lbs. make?—I do not exactly know.

895. Ought not, therefore, the duty on coffee to be reduced so that it might gain admission direct to England, and the revenue realize the greatest possible amount?—I consider the different duties on coffee ought to be reduced; all coffee direct from foreign countries pays a duty of 1*s.* 3*d.* a pound, which duty I would reduce to 9*d.*; on coffee the produce of British possessions in the East and West Indies 6*d.* a pound is now charged, I would reduce that to 5*d.*; from British possessions within the East India Company's limits, though not the produce of those possessions, 9*d.* is charged, and under this duty the foreign coffee from the Brazils and other countries is coming in, that duty I should reduce to 7½*d.*; reducing the duty on coffee coming from any British port east of the Cape of Good Hope to any port west of the Straits of Magellan, both inclusive, to 7½*d.* per lb., and admitting all other foreign coffee at 9*d.* direct from any foreign port would destroy the circuitous trade, and greatly increase consumption and revenue. The case of Mysore, and of all Peninsular India, with the exception of the few small foreign European settlements there, ought, in justice to the natives, to be considered, in regard to coffee and all other articles of production, to be placed under what they *de facto* are, British possessions, their nominal independent sovereignties being mere fictions.

896. Mr. *Villiers.*] Have you made any calculation as to the loss to the revenue at present from the differential duty on coffee?—The nominal loss to the revenue at the present time must be about 250,000 *l.*

897. *Chairman.*] Is not the loss less, by the larger quantity which comes circuitously, than if there had been the direct duty of 1*s.* 3*d.* paid?—Yes, the increased consumption has more than balanced the nominal loss.

898. Mr. *Thornely.*] Have you any information of the extent to which chicory is used now as a substitute for coffee, owing to the very high price of coffee?—We have no means of ascertaining the actual consumption of chicory; it is complained of by several grocers and others, that a great quantity of chicory is sold to be mixed with coffee.

899. Do you perceive, in the great shops in Regent-street or elsewhere, that chicory is advertised and made up in parcels of a pound, as a substitute for coffee?—I believe that it is; I am not aware of having seen it.

900. Are you of opinion that a great quantity of chicory is used in the adulteration of the coffee, in consequence of the high price of coffee?—I am informed so.

901. *Chairman.*] Do not the high discriminating duties on coffee the produce of foreign countries, very much interfere with our commercial relations with those countries?—Yes.

902. In what way does it operate?—As a restriction to the natural trade that would be carried on if we took the coffee or any other commodities from those countries in exchange for those articles that they require from us.

903. Does it not raise the price of the article to the consumer generally in England?—Certainly.

904. Does it not oblige our merchants to seek payment for the goods they send, by taking coffee and sending it to other ports in Europe?—They are compelled to do so, especially in our trade with the Brazils.

905. Have they any other mode of payment?—They pay there in various other articles, the production of the Brazils; but the Brazilian government and the Brazilian merchants have threatened us with retaliating measures, if we do not take their sugar and their coffee; these being the chief productions they have to export in repayment of the four or five millions value of British manufactures which they take from us.

906. Does not the refusal on the part of England to take coffee from the Brazils limit very much the introduction of British manufactures into that country?—Within the last three or four years the limitation has been going on; not that the amount of exports have been decreased, but that they have not increased according to that which would naturally take place in all new countries, like the Brazils; the Brazilians now are consuming, and will assuredly go on greatly increasing the consumption, to the proportionate exclusion of British, of the manufactured goods of Germany, of Austria, of France, and Switzerland.

907. Is that because the goods are better adapted to them, or that the commercial

mercial relations which exist between those countries give necessarily to the merchants of Brazil a preference for the articles from those countries?—With the exception of France, all the other countries of Europe take the sugars and commodities of the Brazils at comparatively moderate duties; the great cause of the intercourse now growing up between the Brazils and the countries I have named, is, that the one takes the commodities of the other with little restriction.

908. Does not that produce a decreased communication in the way of commerce with England?—It has not as yet had that effect. It has not diminished, but, no doubt, has limited what would have been the natural increase of commercial intercourse; for the general opinion expressed by mercantile parties trading with the Brazils is, that our trade during the last five years would have more than doubled, both in navigation and in the sale of British goods, if we had taken at low duties in return the produce that the Brazils had to give us.

909. In fact, if we had had a direct trade on fair and equitable duties with the Brazils?—Yes.

910. Mr. *Thornely*.] Our trade with Brazil is entirely carried on in British ships?—In British and indirectly by American ships.

911. Mr. *Villiers*.] We have not exclusively the carrying trade between Brazil and Europe?—No, very far from it.

912. But the principal part?—Up to the present time we have, but now the ships of Hamburgh, Bremen, Holland, France, and other countries enter largely into the trade.

913. *Chairman*.] Do not the facilities afforded to the import of coffee and other articles, the produce of the Brazils, into the north of Europe, tend gradually to create a mercantile navy there, which England might have maintained if she had had a free system?—I think the greater portion of the whole trade of the Brazils with the north of Europe might have been carried on by England if the trade had been free.

914. Mr. *Villiers*.] Do you happen to know what the price of coffee is in any of the states of Europe as compared with England?—The difference is about 80 per cent., that is in the free markets of Europe.

915. *Chairman*.] Do you mean to say, that in Germany and in Holland, and in other countries in the northern part of Europe, the inhabitants are able to use coffee 80 per cent. cheaper than the inhabitants of England, under the present exclusive system, are compelled to pay?—Sixty per cent. at least when the duties are paid; independently of the difference of duties, 80 to 100 per cent.

916. Then are the Committee to understand that by the present discriminating duties the export of British manufactures is prevented from increasing, that the shipping of England has been superseded in part by the shipping of the north of Europe, and that the inhabitants of England are compelled to pay a higher rate by 80 per cent. for the coffee they use, than the inhabitants of the Continent?—Yes, 80 to 100 per cent.

917. Have you any observations to make on the differential duty on colonial spirits?—The difference of duty between colonial spirits and continental spirits has chiefly affected our trade with France; and I have no doubt that if we were to lower the duty upon French brandy, the French would diminish the duty on many of our manufactures.

918. What would the effect on the revenue of England be?—The effect for the first year, and probably the second, would be to diminish the revenue.

919. But would it not lead to a greater export of our manufactures to France than now takes place?—No doubt. Many of our articles, which they would take, are now prevented from going to that country for consumption; and also the effect of the high duty on brandy is to encourage the woven manufactures of France.

920. In speaking of colonial spirits, do you see any reason why the spirits imported from India should not be at the same rate as those from Jamaica?—No; I have always considered that they ought to be put upon exactly an equal footing.

921. Have you any observations to make upon the duty on wines?—The differential duty between wines is not so great as on other articles; but I am aware that the wines imported from the Cape are chiefly used to adulterate other wines, being admitted at half the duty paid upon other wines.

922. You have stated that the differential duty on timber is 5 *s.* for hard wood, and 10 *s.* on pine and fir, from our colonies, as compared with 2 *l.* 15 *s.* upon timber from foreign countries, being a differential protection of 450 per cent.; what observations have you to make upon that?—My opinion is, that the differential

differential duty upon foreign and colonial timber is exceedingly injurious to the manufacturing interests, and indirectly to our navigation, inasmuch as we are prevented from supplying in return those foreign nations with our manufactures, which they would take in about the same proportion as we took their timber, or their other productions which they may have to give us.

923. Does not the high differential duty oblige ship-builders and others who use timber in England to pay a very high price for inferior timber?—Certainly, for all kinds of timber.

924. In what way would the revenue be affected if the duties on foreign and colonial timber were equalized?—By lowering the duties or equalizing them, my opinion is that you would raise the revenue now derived from timber, which is 1,603,194 *l.*, to at least 2,500,000 *l.*

925. How would you effect that?—I should fix the duty upon all colonial timber, with the exception of oak, teak, elm, cedar, and juniper, and other wood required for ship-building, to 10*s.* per 50 cubic feet of measurement, including deals and staves, adding 5 per cent on the deals and staves for revenue, as being partly manufactures; and I should lower the duty upon foreign timber to 1 *l.* 10*s.*; not that I consider this the best, but I consider it the best you could do under the existing system. I would prefer 7*s.* 6*d.* per load on colonial, and 22*s.* 6*d.* on foreign timber: then all classes would be greatly benefited, timber being so extensively required in all kinds of buildings down to the poor man's cottage, and for so many implements and countless other uses. If the duty were to be levied *ad valorem*, even at the same rate, it would in amount be higher, from its greater value, on foreign timber.

926. Would not that change be prejudicial to our colonies?—I think not, if you take away the useless restrictions with which we shackle their trade.

927. Have you not resided in the Canadas, and had an opportunity of judging of what the effect would be if the duty were raised on Canada timber?—I have resided in all the British North American colonies, and my opinion is that if we remove our restraints upon the trade of those possessions, we shall not be long required to continue any protective duty whatever; but while we continue our colonial restrictions, we shall be obliged to continue some of those protections: we having, by our legislation, caused merchants and others to embark in undertakings their capital, which it would be unjust to destroy by other legislation except upon equitable principles.

928. To what restrictions do you allude as a counterpart to our admitting timber into England at this lower rate of duty?—The restrictions are chiefly in respect to our confining the colonies to certain limits of trade and navigation.

929. You mean their being supplied with certain articles from Britain, instead of being at liberty to go to the lowest market?—Yes; and we confine their navigation to certain points.

930. Would you recommend then those restrictions that you have mentioned to be withdrawn?—Entirely; I would remove all British custom-houses from the colonies.

931. What effect would that have upon the mercantile navy of England; have you ever considered that?—I consider that removing those restrictions would be no disadvantage whatever to the mercantile navy, inasmuch as if you increase the colonial mercantile navy, you increase the British; the navigation of those countries will be quite as applicable to supply the British navy with seamen as that in the mother country. No inconvenience or disadvantage can arise from that cause.

932. Then are the Committee to understand that the change you propose in withdrawing the restrictions from the British North American colonies, and in reducing the duty upon foreign timber coming from the Baltic, would be beneficial both to England and to the Canadas?—I think so; the province of New Brunswick alone, from existing circumstances, from the labour and industry of the country having been directed so much more to saw mills and timber cutting, than to agriculture, would experience inconvenience and loss which ought to be guarded against, on the principle of equity, for some time, but none of the other colonies would to any serious extent experience injury. Some individual houses would; but it would be economy for this country, and it would only be justice, to remunerate them for their losses, provided we effected a change which would give us at least an additional million of revenue, with far greater advantages to our manufacturers, shipbuilders, and to our whole population.

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933. Do your observations apply to all kinds of timber, except those required for ship-building?—No; I propose that oak, teak, elm, cedar, juniper, and hard wood produced in the colonies, should be admitted at a duty of 5*s.* per load, and that the same qualities of wood from foreign countries for ship-building should be admitted at 10*s.* instead of 30*s.*

934. With that exception, your observations are general?—Yes.

935. You have for many years past had the state of the colonies under your consideration, and you offer this as the result of your deliberate opinion and experience?—I offer this as the result of my own experience from my first public connexion with the colonies in the year 1823.

936. Mr. *Villiers.*] Can you inform the Committee whether this protection is really of any advantage to the North American colonies, and to which of them?—The protection with regard to timber is the only protection of any consequence which the North American colonies have, excepting Newfoundland and the shores of Nova Scotia; we admit the produce of their fisheries free.

937. Mr. *Thornely.*] And wheat from Canada free?—Very little comes now. But in reference to the general question my opinion is, that while we continue our colonial restrictions, we shall be obliged to continue protection.

938. Mr. *Villiers.*] Do you consider that the protecting duty on timber is required by the colonies?—Nothing more is necessary than the amount of duty I have proposed. Not that I consider this to be what ought to be done, but I consider that under the present circumstances of the colonies it would be a fair measure, and one which would not be injurious to the Canadas.

939. Do you consider that the timber trade is of great importance to all those colonies?—Only to the colony of New Brunswick, and a few mercantile houses at Quebec and Montreal.

940. Have you ever considered the policy of encouraging them to employ their capital in the timber trade?—Morally I have considered it pernicious; but I would never think of restricting industry or enterprise.

941. Have you ever observed how far it prevents them from employing their capital in agriculture?—Yes; and I consider that entering upon the timber trade, except occasionally for employment during the first years of settlement, been injurious to the agriculture of a country.

942. Are you aware whether New Brunswick imports its supplies from other colonies, or from the United States?—Yes, the United States chiefly supply the deficient provisions.

943. What is the character of the country in New Brunswick; is it adapted to agriculture?—Highly adapted, the upper part of it above the Bay of Fundy and its shores bordering on the Gulf of St. Lawrence and the Bay des Chaleurs, as well as the whole country, with little exception, situated between the rivers Rustigouche, the Miramichi, and thence to the river St. John, and across to the head of the Bay of Fundy.

944. Mr. *Thornely.*] Do they grow wheat?—Yes, wheat and Indian corn, and every crop that grows in England grows there very well.

945. Mr. *Villiers.*] The pasture land is very fine?—The pasture land is very fine when the wood is cleared away; naturally it has no pasture land except a few meadows.

946. *Chairman.*] Do you mean that the capital and labour could be applied as beneficially in the colonies to agricultural purposes, as it is now applied to the cutting of timber?—Yes; but we have, by the protecting duties, encouraged in those countries the timber trade to the detriment of agriculture, and the reason that I should retain for some time this differential duty would be to enable those whom we have led into the timber business by our laws, to get their capital out of it without loss, otherwise you must remunerate them.

947. Mr. *Villiers.*] Are you aware what was the immediate effect upon the colonies of those differential duties when they were first imposed?—From the commencement of the trade of New Brunswick it has existed; formerly the duty was 5*s.* per load; the timber trade of New Brunswick is of much more recent date than its establishment in Canada.

948. Are you aware of any exports of agricultural produce from Canada, after that protecting duty was granted to Canada timber?—Scarcely any agricultural produce has been imported from New Brunswick; from Canada there has to a considerable value.

949. From Canada?—My opinion is that there has been a great decrease in the

the importation of agricultural produce from the Canadas. Emigrants and the people employed in the fisheries consume for the most part the surplus produce. *J. M'Gregor*, Esq. 15 July 1840.

950. *Chairman.*] Without entering into the details of all the differential duties which you have stated in the list given in, will you state, in your opinion, how far colonial produce in general should be protected?—I must repeat what I have stated, that while we continue those restrictions upon the colonial trade we shall be obliged to continue protection something equal to those restrictions towards the colonies; and in reference to British ships trading with British possessions, it will be found absolutely necessary to let those who build them, and who fit them out and provision them, do so in regard to the materials of construction, the stores and provisions, without those restrictions as to duties and prohibitions which prevent their being constructed and fitted out at something much nearer the expense of building and fitting out ships in foreign countries.

951. Then you consider that that protection which we have given, and those restrictions which have been laid on the colonies, have actually been detrimental to the colonies as well as to England?—Certainly; one example I will give; the colonies are not allowed to import one single pound of tea from the United States of America, but they either get their tea direct from this country, or else by smuggling from the United States; another example is, that they send vessels from the colonies to Madeira, and other ports, with fish, but they cannot bring back wines direct without paying a differential duty of 7 *l.* 10 *s.*

952. Are you able to give to the Committee a complete statement of the various restrictions and differential duties existing in the colonies, which, in your opinion, interfere with their prosperity and the progress of commerce?—I am, but not to-day; I will prepare a list of them, and give them in.

Jovis, 16° die Julii, 1840.

MEMBERS PRESENT.

Mr. Blake.	Sir H. Parnell.
Mr. Chapman.	Mr. Thornely.
Sir C. Douglas.	Mr. Tufnell.
Mr. Ewart.	Mr. Villiers.
Mr. Hume.	

JOSEPH HUME, Esq. IN THE CHAIR.

John M'Gregor, Esq. called in; and further Examined.

953. *Chairman.*] REFERRING to the answers which you have given respecting the colonies, will you, on review, state what your opinion is as to the effects on the commerce of the United Kingdom and the colonies, of the discriminating and prohibitive duties which exist now in the British colonies, as regards imports?—With regard to the importation of foreign productions into the British possessions, it is prohibited, except into ports in the colonies that are termed free ports. Not only foreign vessels, but British vessels cannot bring cargoes from foreign countries to those free ports, but under certain prohibitions and restrictions and regulations; only the vessels of such foreign countries as by treaty or convention have extended conditional equivalents to British navigation and trade within their dominions. The colonies complain that, although British vessels are allowed to bring all except the enumerated prohibited articles to those free ports, yet from the extent of sea coast, and the numberless little harbours and ports where those goods, and especially provisions, are always sold and distributed, the expense to which they are put by landing them at the free ports, and taking them on board again, in order to carry them along the coast to other ports, places them in a very disadvantageous situation, especially in respect to the fisheries: for example, a vessel carries out from Hamburgh salted provisions, butter, bread, and other articles, for the supply of the fisheries; with those supplies she must go to a free port; there are scarcely any of the fisheries carried on at the free ports, they are carried on at ports distant from those; she has therefore to land this cargo, and pay the duty on it, to take it on board again, and carry it to the fisheries at very distant ports, ports 300, 400, 500 miles, and even 800 miles distant. These operations and delays *J. M'Gregor*, Esq. 16 July 1840.

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nearly double the freight. Then, again, they complain of the table of prohibitions, under the 3d and 4th of Will. 4, c. 59. The first two or three articles in that table are of no consequence, such as "gunpowder," "arms," "ammunition," or "utensils of war," prohibited to be imported, except from the United Kingdom, or from some other British possession: tea is prohibited to be imported, except from the United Kingdom, or from some other British possession in America, unless by the East India Company, or with their license, during the continuance of their exclusive right of trade, and since then only from British ports within the limits of their charter, or from the United Kingdom: fish dried or salted, oil, blubber, fins, or skins, the produce of creatures living in the sea, prohibited to be imported, except from the United Kingdom, or from some other British possession, or unless taken by British ships fitted out from the United Kingdom, or from some British possession, and brought in from the fishery, and except herrings from the Isle of Man, taken and cured by the inhabitants thereof: coffee, sugar, molasses, rum, being of foreign production, or the production of any place within the limits of the East India Company's charter, prohibited to be imported into any of the British possessions on the continent of South America, or in the West Indies (the Bahama and Bermuda Islands not included), except to be warehoused for exportation only, and may also be prohibited to be imported into the Bahama or the Bermuda Islands by his Majesty's order in council: base or counterfeit coin: books, such as are prohibited to be imported into the United Kingdom: then again, coffee, though British, deemed foreign in some cases. They complain also of the imperial duties, which are in addition to the duties imposed by their own legislatures. Then there is the rated table of spirits: "Spirits, viz. imported into Newfoundland, *videlicet*, the produce of any of the British possessions in South America or the West Indies, imported from any British possession in America, or from the United Kingdom, the gallon, 6*d.*; imported from any other place to be deemed foreign, and to be charged with duty as such: the produce of any British possession in North America, or of the United Kingdom, and imported from the United Kingdom, or from any British possession in America, the gallon, 1*s.* 6*d.*; imported from any other place to be deemed foreign, and to be charged with duty as such: imported into Canada, *videlicet*, the produce of any British possession in South America or the West Indies, and imported from any British possession in America, or from the United Kingdom, the gallon, 6*d.*; imported from any other place to be deemed foreign, and to be charged with duty as such." Then, again, there are duties paid on goods: "Duties payable upon goods, wares, and merchandise, not being of the growth, production, or manufacture of the United Kingdom, or of any of the British possessions in America, imported or brought into any of the British possessions in America, by sea or by inland carriage or navigation." Those are the protective duties.

954. Are those duties intended to protect articles of a similar kind produced in the colonies?—Yes, and to protect British manufactures.

955. What are the first?—Wheat and flour a barrel, 5*s.*; then there are various duties upon timber, shingles, red-oak staves, white-oak staves, and headings, pitch-pine lumber, white and yellow-pine lumber, other kinds of wood and lumber, wood hoops; and on beef and pork, salted, of all sorts, the cwt. 12*s.* This has been very much complained of in the West Indies since the abolition of slavery, as the labourers who go from the United States and from our North American possessions have been accustomed to live differently from the negroes in the slave islands. Then there are the following duties; "Imported into New Brunswick, Nova Scotia, or Prince Edward's Island; viz. wheat flour, the barrel 5*s.*; beef and pork, salted, of all sorts, the cwt. 12*s.*; fresh, brought by land or inland navigation," that is free.

956. Can you state what the free ports are?—At the time of passing the Act there were a certain number of free ports enumerated, and since then others have been added, of which I will give in a list.

957. Mr. *Villiers.*] Is the duty levied upon beef and pork a protective duty to English agriculture?—It is intended as a protection to the United Kingdom, and, in respect to the West Indies, as a protection also to the northern colonies.

958. Mr. *Blake.*] Has that protecting duty the effect of increasing the exports of agricultural produce from this country to the colonies?—Chiefly as regards beef and pork salted.

959. Mr. *Villiers.*] They cannot dispense with those articles; they must import

import them from some country?—Notwithstanding the duty, they import largely from Hamburgh and from Bremen.

960. Where it is much cheaper than in England?—About half the price.

961. Then it answers to them to pay the duty?—Yes, 80 or 90 vessels per annum leave the port of Hamburgh alone with such articles.

962. *Chairman.*] But those duties enhance the cost of living in those colonies, and the means of feeding the workmen there?—Yes.

963. And that is very much complained of now?—Yes, because the duty per barrel of 5*s.* on flour is about 9*s.* per quarter on the corn of which the flour is made; and 12*s.* per cwt. on beef and pork is a duty of 1¼*d.* per lb.

964. Mr. *Blake.*] Is there any considerable quantity of flour exported from the British islands to the colonies?—During the last few years, I should think not. If there be any flour, it is, I think, foreign flour re-exported, not the produce of the United Kingdom.

965. Then if the export of flour from the United Kingdom to the colonies is so small, may we not infer that those protective duties are quite ineffectual as any protection to the agriculture of this country?—Quite ineffectual; the duty on flour is not of the least advantage to the English landholder.

966. *Chairman.*] It becomes a charge to the colonies, without any benefit to British agriculture?—Certainly, as to the duty on flour. The duty on "Spirits, viz. brandy, geneva, or cordials, and other spirits, except rum, is, the gallon 6 *d.*; and further, the amount of any duty payable for the time being on spirits, the manufacture of the United Kingdom;" that is a differential duty of 1 *s.*

967. Are those protective of the British spirits?—They are intended as protective.

968. Not protective of the produce of the colonies?—No, in that respect they are imposed only as fiscal duties.

969. Is there any great quantity of spirits exported from England to our colonies?—Yes, brandy and geneva.

970. Are brandy and geneva, which are warehoused in England and afterwards sent there, received as British spirits?—No; they pay a differential duty of 1*s.*, and all from the other colonies pay a duty of 6*d.* a gallon.

971. In what light is that duty on spirits viewed by the colonists?—They consider it as a tax upon their trade, because they impose for local purposes an additional duty exclusive of the legislative duty.

972. Mr. *Blake.*] Do they import foreign spirits notwithstanding the discriminating duty?—Yes.

973. To a large extent?—Yes, rather to a large extent.

974. Mr. *Ewart.*] Do they import British spirits?—Yes, they do; but there is no differential duty imposed upon British spirits: on "Wine in bottles, duty, the tun, 7*l.* 7*s.*; and further for every 100*l.* of the value, 7*l.* 10*s.* if not imported from the United Kingdom; and on the bottles, the dozen, 1*s.*"

975. *Chairman.*] Are they allowed to import any wine direct from the places where it is produced?—Yes; but there is 7 *l.* 10 *s.* differential duty; and this is very much complained of, inasmuch as vessels which carry the produce of the fisheries to Madeira and the Mediterranean are prevented taking back direct the wines of those countries, except at the enhanced cost of the differential duty, 7*l.* 10*s.*

976. If a cargo of fish is sent to Madeira or Cadiz, can a British vessel, in returning to Newfoundland or to any of the colonies of North America, carry back their wines without paying the differential duty?—No; they must pay 7*l.* 10*s.*

977. Can you state for what purpose that duty was levied?—It was under the presumption of protecting British navigation.

978. Then, to the full extent of that, the commerce of our colonies is burthened?—Yes, to the full extent of 7*l.* 10*s.*

979. Do the colonies complain of that?—They have made representations, particularly of late, against levying this duty.

980. Are there any other articles?—Yes, coffee; the cwt., a differential duty, 5*s.*; but there is a restriction as to the mode of carrying it.

981. If Martinique coffee is sent to England does it pay that 5 *s.* duty?—It pays more, the full foreign duty of 1 *s.* 3 *d.* per pound. Cocoa the cwt. pays 5 *s.*, sugar the cwt. 5 *s.*, molasses the cwt. 3 *s.*; (all those are differential duties); "and further, the amount of any duty payable for the time being on coffee,

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cocoa, sugar and molasses respectively, being the produce of the British possessions in South America or the West Indies."

982. For what purpose are these duties levied; for are venue to England, or for what other purpose?—As a protection to the West Indies partially.

983. Can you state what is the gross amount levied of those duties, and how much is brought into the British exchequer?—No, and nothing, I believe, is paid into the British exchequer.

984. Then can you state how much is brought into the colonial exchequer?—My own opinion is that very little of what is termed the imperial duties goes into the colonial exchequer. In the North American colonies I believe it goes principally to defray the expenses of the custom-house establishment. Besides those, there are various other imperial duties of from 7½ to 30 per cent. imposed upon various articles of importation.

985. What, in your opinion, is the effect of all these protective duties?—The effect of those protective duties is great restriction on the trade of the colonies, and not only restriction but delay, and great expense in consequence of this delay; and delay is a far greater loss in new countries, where time is so much more valuable, than in old countries.

986. Do they produce any advantage to Great Britain?—None whatever. Even foreign clocks and watches, leathern manufactures, linen, musical instruments, wires of all sorts, books and papers, silk manufactures, have a duty of 30 per cent. imposed upon them, which amounts to a prohibition.

987. When imported from other countries than from England?—Yes. And the duty on foreign glass manufactures, soap, refined sugar, sugar-candy, tobacco manufactured, cotton manufactures, 20 per cent., which is 10 per cent. higher than the duty upon cotton manufactures in the tariff of the United Kingdom.

988. Mr. *Villiers.*] And this affords a ground for the mother country extending protection to their commerce with England?—Yes, and justly so while we maintain our present system.

989. *Chairman.*] Is it upon that ground that you gave the opinion, that it would be desirable to keep up the duty on timber till those restrictions and burthens had been removed?—I consider that as we have imposed these duties, we must, to a certain extent, not to the extent we have hitherto, continue the protection upon those commodities, when imported from the colonies into the United Kingdom.

990. Is it your opinion that those duties ought to be removed, and might be removed without injury to the trade of Great Britain?—I consider that all the duties in those tables should be entirely removed. Mr. Hume, my predecessor, who has had more experience in these matters than I have, I believe has long been of that opinion.

991. Do you consider that the colonists themselves would be in favour of those restrictions being withdrawn?—I am confident that not only would they be in favour of their being withdrawn, but would consider it as one of the greatest boons we could extend to them. As far back as 1834 the people of the Canadas expressed the opinion distinctly: "Remove these restrictions and prohibitions, and you may legislate as you think wise and fit in regard to the timber duties."

992. What effect do you consider those restrictions have on the mercantile navy of England; do they tend to increase that navy?—Very little; because all those articles pay the same duty, though imported in foreign ships into those countries. I should think they have no favourable effect. A very specious argument may be made out; but, practically speaking, I should think not.

993. Mr. *Villiers.*] They are injurious to the colony, and the duties we impose for protecting the colonies are injurious to us?—Certainly; I consider them as embarrassing the general trade of the United Kingdom and the colonies.

994. You do not think that our mercantile marine can depend upon restrictions of commerce?—Certainly not.

995. *Chairman.*] In every relaxation of the existing restrictions on commerce, is it not to be expected that that country which has the greatest extent of navigation, viz. England, will benefit most by such relaxation?—I believe that every relaxation is advantageous to England. I consider further, if England were to legislate upon the pure equitable principle of imposing only

revenue

revenue duties, and were to impose none whatever for protection, then all other countries in the world might impose either prohibitions or taxes in whatever way they pleased; and notwithstanding that, British manufactures would always find their way to a much greater extent than at present into every other country.

996. Have you, in your communications with different parts of the Continent, found any disposition to have those restrictions which have been so long existing removed?—I have, while travelling over various countries on the Continent, and when residing at the courts of those countries, always had the tariff of England quoted against me on every occasion of discussing international trade and intercourse.

997. What is the differential duty on foreign fish and oil imported into England?—The duty on "train oil, blubber, spermaceti oil, and head matter, viz. the produce of fish, or creatures living in the sea, taken and caught by the crews of British ships, and imported direct from the fishery, or from any British possession, in a British ship, 1 *s.* per ton; on the same, taking or preparing foreign shipping, 26 *l.* 12 *s.*"

998. Mr. *Thornely.*] Was that rate of 26 *l.* 12 *s.* a ton considered a prohibitory duty?—It has always been considered a totally prohibitory duty; inasmuch as the value of oil has ranged from 20 *l.* to 26 *l.* and 28 *l.* a ton, taking the average of several years; the duty being therefore about 100 *l.* per cent.

999. *Chairman.*] Can you state what quantity has been admitted, paying the differential duty of 26 *l.* 12 *s.*?—One hundred and ninety-six tons.

1000. So that, notwithstanding a duty equal to the price in ordinary times, that quantity has been imported?—From the increased demand in our manufactures for train-oil and fish-oils, the produce of the British fisheries is not sufficient to meet the demand in the market, and, consequently, the difference must be taken out of the foreign stock.

1001. Does not that heavy duty raise the price of all oils of that nature, and does it not fall heavily on the manufactures of the country?—Not a doubt of that.

1002. Mr. *Thornely.*] Does it not to that extent raise the price of the manufactured article, when it is produced in this country?—All articles required in manufactures must, to the extent of their value, or the extent of the fictitious instead of the real price, affect the price upon manufactures.

1003. *Chairman.*] Then, consistently with your former opinions, that duty should be altogether removed, or very much reduced?—It should, like every other duty which I would retain, on returning to sound fiscal and mercantile principles, be altogether a revenue duty.

1004. What are the prohibitions and duties which have been imposed to protect British agriculture and grazing?—I have made out a list of the principal articles, which I beg leave to hand in.

(*The Witness delivered in the same, which was read, as follows:*)

The following articles are prohibited, to protect British agricultural and grazing interests: viz. corn and flour, and meal of all kinds, by prohibitory duties, except when the price reaches what would amount to what would be called famine prices in other countries: malt; beef and pork, fresh or slightly cured; lamb and mutton; cattle, sheep, and swine.

High duties are levied on the following articles, to protect British agricultural and grazing interests: tongues, 3 *d.* each; bacon, 28 *s.* per cwt.; pork, salted, 12 *s.* per cwt.; sausages, 4 *d.* per lb.; potatoes, 2 *d.* per lb.; beer and mum, 3 *l.* 1 *s.* 1 *d.*, or about 2 *s.* per gallon; ale, other than mum, 2 *l.* 13 *s.*; beans, kidney or French, 10 *d.* per bushel; fruits, various duties; cider, 21 *l.* 10 *s.* per tun; hay, 24 *s.* per load of 36 trusses; lard, 8 *s.* per cwt.; onions, 3 *s.* per bushel; lentils, 10 *d.* per bushel; pearl barley, 17 *s.* 6 *d.* per cwt.; mustard and caraway, and many other seeds.

1005. What is the effect of those duties on the price of every article of the same kind produced in the United Kingdom?—The effect of those duties and prohibitions is twofold; the one is exclusion in regard to bread and salted provisions, except when the prices rise to what may be called great scarcity prices; the other is to keep up the prices generally of the same articles in England.

1006. In doing so, do not they impose a tax on the consumers of this country, equal to the difference of price of the whole of those articles?—Being the necessaries of life, they impose upon all the consumers of the United Kingdom the greatest tax to which they are subjected.

1007. Are you able to give any estimate of the aggregate amount of taxation which the additional prices paid by the consumer in the United Kingdom,

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in those articles, would amount to?—No; it is almost impossible to give anything except a mere estimate; and that estimate must be arrived at by taking into calculation how industry, income, wages, rent and profits, are taxed or burdened by those prohibitions or restrictions.

1008. Mr. *Villiers.*] Whatever adds to the cost of living takes from the wealth of the country?—No doubt.

1009. Have you ever heard any calculation of the amount of meat that persons consume per head?—I cannot recollect just now the amount.

1010. Have you ever heard any estimate of that kind, with respect to bread or flour?—With respect to bread and flour, the difference which the labourer pays in money is from 40 to 80 per cent. more than the foreign consumer.

1011. Did you ever hear what the amount is that it is estimated each person consumes in the country?—No.

1012. Mr. *Blake.*] When you say the difference is from 40 to 80 per cent. that the English labourer pays, do you mean that that is the difference compared with that which is paid in foreign countries?—Yes, the money price; because I draw a distinction between the amount of labour price and the money price.

1013. *Chairman.*] You have stated that the additional price amounts to the heaviest tax which the people of England have to pay; do you in that allude to the general amount of taxation paid to the treasury?—No, I allude to the general amount of taxation and other burdens to which wages and income are subjected, because there are many taxes which do not go into the treasury; such as poor rates, church rates, &c., which are taxes upon income or upon wages.

1014. Taking the gross amount of revenue paid into the treasury at 50,000,000*l.* a year, have you been able to form an opinion what proportion this additional taxation on the food of the country would be?—I consider that the taxation imposed upon the country upon the production of wealth through labour and ingenuity, by our duty on corn, and the provision-duties and prohibitions, are far greater, probably much more than double the amount of the taxation paid to the treasury.

1015. Mr. *Villiers.*] And it makes that taxation for revenue felt more than it is felt by other countries?—Yes; the other taxes are greatly increased by this taxation; for instance, the poor rates are greatly increased.

1016. But the taxation for the revenue is a fixed amount?—Yes.

1017. Therefore the less the people's means are for paying that tax, the more they must feel it?—Yes.

1018. The higher the tax upon food and articles of necessary consumption, the less must be their means of paying that revenue tax?—Certainly; one great extra taxation occasioned by the price of food is that of throwing people out of employment, preventing them from earning anything, and by having no resources but the poor rates for their maintenance, tax all rents. Rents in the great cities and in the towns are taxed far higher, I believe, than agricultural rents are by the poor rates.

1019. It diminishes the fund for the employment of labour?—Yes; it seems a contradiction, but still it is a fact borne out by inquiry, that whenever the price of food is high in this country you find there are a greater number of the labouring people unemployed; and not only that, but the wages of those employed in consequence of so many being thrown out of employment is less than when food is plentiful. At the present time, the wages even in the agricultural districts of Somersetshire, Devonshire, Staffordshire, and Warwickshire, are less than wages have been known for several years back.

1020. Do you account for that by the fact that the wages of labour are determined by the demand?—The wages of labour are determined by the abundance or scarcity of employment.

1021. The abundance of employment is generally observed to be greatest where food is cheap?—Yes, in all countries; in France it has invariably turned out so; in the Austrian dominions, as far as I have been able to trace, on every occasion it has, I believe, been so.

1022. Has it not been the result of producing economy in production, and enabling the public to consume the article cheaper, that you increase the wealth of the country and increase the demand for labour?—Certainly; and with reference to cheap food, it is one of the great principles of public and domestic consideration in countries where the people have been always most employed; Flanders and Holland, for example.

1023. *Chairman.*]

1023. *Chairman.*] Will you explain how those protective duties produce great fluctuations in the demand for labour, and, consequently, the distress which occurs among the working classes from time to time?—In the United Kingdom those fluctuations have been principally the consequence of short crops; and from there not being a steady demand in England for the agricultural produce of other countries, other countries have not been prepared at all times to supply us; because, in consequence of our system of averages and fixed duties, a degree of uncertainty has always prevailed on the Continent relative to the British market. The consequent shortness of supply, causing high prices for bread and other articles of food, diminishes the means of purchasing and paying for other articles for home consumption, while the increased price of food, at the same time, diminishes employment in manufacturing labour for exportation to other countries; and the demand for labour is also decreased by the diminished quantity for home consumption, leaving a great surplus to be exported, and which surplus supplies the place of the manufactures that were previously produced when the prices of provisions were low. The steady moderate price of food, the dependent steady demand for labour, the equally dependent demand for manufactures, and the increased or decreased application for parish relief, by those employed, or thrown out of employment, being made in fact by our legislation not on any measure of certainty, but on the changes of the wind, or the rise and fall of the barometer.

1024. Mr. *Villiers.*] Would you expect, in years when provisions were extraordinary high, that the export of manufactures of this country might increase?—The exports might increase, but not the production of manufactures. The exports might increase, though labour upon the production of goods might be very greatly diminished, as has been the case during the last 15 months.

1025. *Chairman.*] You mean to say that our manufactures at home would not be increased, but that, from the decreased means of the population, there would be less demand for them here?—Yes.

1026. Mr. *Villiers.*] Do you consider that the increase of exports would arise from the state of the population being worse?—Yes.

1027. *Chairman.*] Are we to understand, that so much of the wages being expended in the price of food, there is an inability to purchase other articles required, and consequently those articles remaining on hand, manufacturers are obliged to seek an outlet for them abroad?—Certainly.

1028. Does not that produce an apparent increase in the quantity of goods exported, whilst the manufacturers may suffer a great loss by that, and the state of our artisans here be very distressed?—Certainly; the increased amount of exports must not always be considered as showing an increased production, nor yet must they be considered as showing an increased demand for them in foreign markets; the great bulk of that increase of exports which appeared during the last year consisted of goods that have been manufactured for home consumption, and which were sent to foreign countries for the purpose of finding a market, and not from their having been ordered or prepared according to order.

1029. Mr. *Villiers.*] They are consignments made on account of English manufacturers?—Yes, to raise money in foreign markets; and they go to those foreign markets without anything like a certainty of realising even the price of labour at home, from the circumstance of their being sent as consignments, and not as being goods ordered.

1030. *Chairman.*] Then are not all such exports productive of loss to the manufacturer instead of profit, as in a healthy state of commerce?—Certainly; and there is another great evil that arises, which is, that those goods which in the declared value might appear to be nearly equal to the value of corn imported in scarce years, yet do not pay for that corn; bullion is sent out of the country instead, because the corn is invariably paid for in money in other countries, and those goods which are consigned to foreign countries are not to the countries generally from which the corn comes, but to other countries, to look for a market.

1031. Mr. *Villiers.*] That you refer to the mode in which the duty is imposed in this country, and not to any necessity arising out of the commerce with corn-growing countries?—No; if there were a fixed duty, however objectionable that fixed duty might be, there would be something like certainty as to the trade in corn between foreign countries and England.

1032. *Chairman.*] If there was a fixed duty, though that fixed duty might increase the price of corn in England, would it not, by creating a trade in corn

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with other countries, induce those countries to take from us in payment such articles of our manufactures as might be found suitable to their use?—Certainly; in that case the trade would be like most other trades not placed under variable and uncertain restrictions, it would lead to a more natural exchange of commodities between the two countries; corn would be exchanged for manufactures.

1033. Does not the present system occasion sudden demands for corn which can only be paid for in bullion?—Certainly.

1034. Mr. *Villiers.*] You have mentioned a fixed duty; you have no doubt that that would raise the price of food here to the amount of the duty?—Certainly it would.

1035. *Chairman.*] What, in your opinion, would be the effect of reducing those protective duties to such an amount as might be considered a revenue duty, so as to admit a general continued trade in all the articles?—The expense of the transport alone of corn from most countries in Europe to this country must be considered sufficiently protecting to the agricultural interests of this country; but at a moderate revenue duty of from 4 *s.* to the highest, 8 *s.*, but 4 *s.* I should say, per quarter, the effect would be this, that neither the demand for labour nor the price of food would be subjected to such distressing fluctuations as they must be every now and then subjected to in the United Kingdom; and not only that, but it would enable us, with our means of manufacturing commodities, to meet fairly with our fabrics all other countries with their manufactures in the markets of the world.

1036. You are aware that the people in England are considered to be higher taxed than the people of any other country; if so, how would they be able to pay more taxes if those protective duties were taken off?—The increased demand for labour of every kind, and the greater activity that would be occasioned by taking away those protective duties, would enable them, in my opinion, to pay their taxes with much greater ease than at present.

1037. Mr. *Villiers.*] People can pay one tax more easily than two?—Certainly.

1038. *Chairman.*] The present state, then, of the prohibitive laws obliges the people of this country to pay a double tax, a tax to the state, and a tax to the grower of these articles?—Not only a double tax but a much greater one; it is a tax, in fact, upon the growers themselves, and upon the landed proprietors themselves.

1039. So that all classes of the community suffer by that means?—Yes, and especially the landowners.

1040. What changes, then, would you recommend in the present scale of custom duties, so as to continue our commerce on equitable or fiscal principles?—I should propose to repeal the present corn and provision laws altogether.

1041. What would you substitute?—If it became necessary to have a revenue tax, I should endeavour to fix that revenue tax as low as I possibly could fix it; considering it at the present moment, and looking at various other matters, I should, in the first instance, be content with even 8*s.* per quarter on wheat, but I by no means think that 8*s.* should be continued as the duty upon wheat.

1042. Mr. *Thornely.*] Do you prefer a fixed duty to a sliding scale?—Yes; a sliding scale would be a very temporary advantage in any way whatever; a fixed duty is a certainty, and it would cause a more regular trade with all other countries.

1043. Mr. *Villiers.*] I believe a sliding scale is a system of duties that is not imposed upon any other article but corn?—No other.

1044. Should you say that a large revenue would be collected if there was a low fixed duty on corn and other provisions?—Certainly; the greatest revenue we can collect is from those articles which are most consumed, and certainly of corn the people would consume the most. Look at the great quantity of bread the French, Germans, and Belgians eat.

1045. And that would relieve the people from taxes levied on other articles, and bring wine and provisions more within their reach?—Yes; and not only that, but I am convinced that, with the present corn laws, it will be impossible to maintain the present rents of land, inasmuch as if the present corn laws are continued, the inevitable consequence will be that persons of capital in this country and men of ingenuity will do what the landlords cannot do; that is, they will remove with their capital and their industry to other countries, whereas the lands cannot be removed; and if you remove the manufacturing industry from the neighbourhood of agricultural lands, you reduce the rents of those lands, as has taken place under similar circumstances in every country

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in the world. In the neighbourhood of many commercial towns, Liverpool and Manchester, for example, lands which pay a rent of from 3*l.* to 6*l.* per acre, would scarcely be considered fit for any sort of cultivation in places distant from the seats of trade and industry. These lands would become what they were formerly, only fit for rabbit warrens. In various parts of Germany the rents are not one-tenth part of what they were 100 years ago, occasioned entirely by the removal of the manufactures: for example, in the neighbourhood of Augsburg, which was once a flourishing imperial city, the rents at that period were immense; the landlords were, during the prosperity of trade and manufactures, led to build some of the finest palaces in Europe; those palaces are now deserted, or turned into post-houses, or inns, or barracks, or hospitals; nobody is living in them, of the name or family of those who constructed them. The same may be said of every town where manufactures once flourished, and which bad laws and bad government have been instrumental in destroying. Desolation has been the consequence of the withdrawal of that flourishing industry, and the same is to be found in every other country in every period of the history of mankind, under similar circumstances.

1046. Should you say that there was any tendency of late years for capital and labour to quit this country and settle in other countries?—Very great; insomuch so that all the cotton factories in the neighbourhood of Vienna, in consequence of the cheapness of provisions, are in a very fair and prosperous condition; but the directors and foremen of those manufactories are chiefly Englishmen or Scotsmen, from the cotton manufactories of Glasgow and Manchester. We find in France, that the principal foremen at Rouen and in the cotton factories are from Lancashire; you find it in Belgium, in Holland, and in the neighbourhood of Liege; you find British capital going into Belgium, France, and Germany to a very great amount; and this very British capital employed there producing manufactures which meet us in the markets of the Mediterranean, the United States, Cuba, Porto Rico, South America, and the East Indies.

1047. Mr. *Thornely.*] Have you any personal knowledge of British capital or British workmen being engaged in manufactures in the United States of America?—Yes, in the New England manufactories I am informed there are.

1048. Did you visit them?—I have not visited them since I understood that English capital and English labour had gone into them.

1049. *Chairman.*] Is it your opinion, from the observations you have made of the effects on the rents of land, and on the state of those towns and those countries whose trade has fallen off, that if the present prohibitive system, which is, in your opinion, undermining the manufacturing interests of this country, be continued, England must share in the same fate as those countries and places to which you have alluded?—I am not prepared to say that England will share the same fate, because England has some advantages over other countries, from her geographical position, and from her mines of coal and iron lying interstratified for the convenient use of her manufacturing power; and I am convinced that that alone, in defiance of our restrictive prohibitions, has saved England hitherto; but if peace continues on the continent of Europe, I am quite persuaded that, with the low price of provisions in those countries relatively to the prices of food in England, and the constant demand for labour in the manufactures of those countries, they will meet us with great advantage to themselves, and ruinous loss to us in the markets of the whole world.

1050. Mr. *Villiers.*] Do you know whether it acts as inducement to many people not engaged in trade to quit this country, and to settle abroad, that the price of living is so much greater here than it is there?—There are four or five millions annually drawn from incomes in England spent in France alone, and a great amount in Italy; the city of Naples is almost entirely supported by English expenditure.

1051. And from your experience, or means of knowing the fact, do you believe that those people are chiefly induced to go to those countries from the difference of the cost of living there and in England?—I know that it is the case; half the nobility of the country, and half the gentry, go generally to reside from that cause; many no doubt go for pleasure or curiosity, but very few to reside, except on the principle of living better at less expense than in England.

1052. *Chairman.*] Do you believe that if trade was conducted upon the principles you recommend, the price of living in this country and abroad would very nearly be equalized?—The effect I believe which would take place, would be, that the prices here of the necessaries would assimilate more nearly to

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those of the Continent; that you would raise the prices on the Continent, and lower them in England; that you would make incomes, even if they were to be somewhat diminished, from the rents of land and the funds, to pay for a much greater proportion of all that is necessary and luxurious in life.

1053. Mr. *Villiers.*] And we should at the same time retain all our natural advantages, and the advantage of a very large capital?—Certainly.

1054. *Chairman.*] That would enable us, undoubtedly, to maintain our pre-eminence, as the richest and greatest manufacturing country in Europe?—Certainly; and without those salutary and vital changes in our legislation, I do apprehend that both our trade, and our navigation, and our manufactures, must inevitably decline.

1055. You have stated a great number of articles which are entered in the tariff of the customs of England, the complexity of that tariff, and the difficulty which foreigners have to understand it; and you have also explained the simplicity of the tariff now existing in the Germanic empire: are you prepared to state what changes you would propose in the present custom laws of England upon fair and equitable principles, such as you have in your evidence alluded to?—I have examined with great care what I consider would be the effect of a beneficial change in our tables of customs' duties upon a more equitable and more fiscal basis; and finding that a very few articles pay nearly the whole revenue that the Treasury receive from the customs, I consider nearly all others as amounting to nothing but burdens, restrictions, and delays upon the industry and the prosperity of the country. I have made out a new *pro formâ* table or tariff. It is not what I consider would be strictly just, but I consider it one which we might adopt with the greatest possible advantages and safety under existing circumstances. I have reduced the whole tariff to 20 leading heads, instead of 1,150 rated articles.

1056. Do you mean that your tariff consists of 20 heads, with 20 different kinds of duty only for the introduction of all those articles which are now entered under 1,150 heads?—With very little variation, 20 different kinds of duties; but on the great bulk of importations, not more than five or six different duties.

1057. What principle have you adopted in this new tariff?—I have adopted the principle of making 10 per cent. the maximum of all duties upon manufactures.

1058. What is your principle with regard to raw produce, or articles required in our manufactures?—I should adopt the principle of taxing raw produce and general manufactures at the same rate of duty; but as we cannot tax the raw materials at 10 per cent., and as I believe it impracticable at present to reduce the duty upon manufactures below 10 per cent., I have adopted a different duty for raw materials. With the exception of dyewoods, upon which I retain five per cent., for the purpose of revenue, I propose to levy upon raw materials, of all kinds, to be used in manufactures, in science, and in the arts, a duty of 2½ per cent. *ad valorem.* Those articles only produce 351,000*l.* of revenue at the present moment, some of them pay no duties. But I would retain what the French call "*droit de balance,*" or a duty to ascertain the quantity on the registered importation.

1059. Have you adopted the principle of *ad valorem* duty, or do you admit the goods by weight or tale?—*Ad valorem* duty, with very few exceptions; those exceptions I retain for the purpose of revenue solely.

1060. In that table you have reduced the present high protective duties to what you call a fiscal or financial duty?—As nearly as possible, with the exception of the duty upon wheat, 8*s.* per quarter; which I consider too high, but which notwithstanding I should consider in replacing the present corn and provision laws as the greatest possible boon to the empire at large.

1061. Taking the quantities imported of the different articles during the past year, to which your evidence formerly alluded, have you made any calculation as to what the revenue would be on that reduced scale which you have prepared?—I have estimated that by the changes which I propose in corn and timber, and other articles of customs; in the place of 22,962,610*l.*, which they yielded last year, they would yield at least 28,850,000*l.*

1062. Admitting manufactures at a duty in no case exceeding 10 per cent., and raw produce, with one or two exceptions, at a duty of 2½ per cent., would there be an increase to the revenue of three or four millions?—Six millions I would anticipate; but I have made a few exceptions in regard to manufactures. I have, for the present, retained those which have been reared under the fictitious

fictitious system of protection at 20 per cent.; such articles as glass, silk, paper leather, linen and hemp manufacture.

1063. In the management of the customs, what would be the effect as regards the expense?—The effect would be great simplification, and consequently in a few years great diminution of expense.

1064. Are there many points of reference and difficulty with the customs at the present moment, on matters of import?—There are daily difficulties arising, particularly in respect to articles in bond and so on.

1065. Then, would that plan which you submit, remove or lessen those difficulties?—I think to a very great extent they would, particularly in reference to timber and sugars.

1066. There are in the present tariff a number of articles which are taxed, but which afford little or no revenue; what do you do with them?—Those which afford little or no revenue are of two classes; some are admitted duty free, and others again are so highly taxed that they do not come into consumption, being articles that could not be smuggled with any facility; they are not supposed to come in contraband, and they do not come in at all, on account of the high duties in passing through the custom-house.

1067. In the table you have prepared, have you taken them all into consideration?—I have; I have made out a list, which I beg to hand in.—(*The Witness delivered in the same*). *Vide* Appendix.

1068. Mr. *Blake.*] You estimate the produce of your new tariff at upwards of 28,500,000 *l.*; is not that estimate founded in some degree on conjecture?—No; I look at the increased consumption that must inevitably arise by the alteration I propose in the sugar duties, by the alteration in the timber duties, by the removal of prohibitions, and by the alterations in the corn law and provision duties. I have made very moderate calculations, according to consumption and according to population.

1069. Is not your estimate partly founded upon the expectation that there will be an increased consumption of certain articles in consequence of their being sold cheaper?—Certainly; but I have taken as the basis what I have known practically to take place in making something like similar changes in other countries, particularly in Austria.

1070. Therefore, founding yourself upon that experience, you are led to feel considerable confidence in that estimate?—Yes; I not only feel considerable confidence, but I consider that I have limited my estimate, which is based upon the results of laborious inquiry, to less than what the customs' revenues would produce in a very few years. I do not mean to say that in one year we should gain this amount.

1071. Could the system of levying the duties *ad valorem* be enforced without any practical inconvenience?—Not upon the articles to which I have attached *ad valorem* duties. I think there is great objection to levying duty by weight upon either raw materials or manufactures, inasmuch as the net values of them are at all times very unequal.

1072. But where there are a number of different quantities of the same article, does not a difficulty arise in fixing the quality?—Yes; but not so great a difficulty as the injustice of making an article of low value pay a high duty, which would be the case if the duty were levied by weight.

1073. For instance, in the article of tea, has not considerable difficulty been experienced in levying the duty *ad valorem*?—We have no *ad valorem* duty now, nor has there a sufficient experiment been made as to levying an *ad valorem* duty on tea.

1074. Was there not an attempt?—There was; but I do not think, with respect to tea, a sufficient time was given.

1075. Then, from the experience which you have in the customs' department, you would not apprehend any serious difficulty in levying the duty *ad valorem*?—Not serious difficulty; difficulties must occasionally arise from particular circumstances.

1076. Mr. *Thornely.*] Is there not a risk of some inequalities in *ad valorem* duties in this respect, that a person more scrupulous than his neighbour would affix a higher value on his goods and pay more?—Yes; but he would not pay more value upon the goods than the cost price, and he who was not so scrupulous would run the risk of the customs having the pre-emption of sale.

1077. Mr. *Blake.*] Would there not be more expense for custom-house officers, and so forth, in levying *ad valorem* duties than in levying by weight?

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—Not so much; because the time occupied in weighing them would be more than the difference of merely levying the duty *ad valorem*, because you must examine everything, whether it is weighed or not.

1078. Do you think the operation of ascertaining the value for the purposes of duty is an easier and less expensive operation than that of ascertaining the weight?—I do not know the actual means employed, but a party has to make known what his goods consist of; and if you take the duty *ad valorem* you do not go to the additional expense of requiring them to be weighed; that is all the difference.

1079. What effect would that proposed tariff have upon the internal industry of this country?—My belief is, that if you adopted this tariff you would not only give full employment to every healthy individual among the labouring classes, but that you would, in a great measure, except among the sick and disabled, destroy the call for the poor-rates altogether, especially if you fixed the duty on wheat at 4 *s.* instead of 8 *s.* per quarter, and reduced the duties on other kinds of grain and flour and meal in the same proportion.

1080. Would there not be a considerable change in the application of capital and industry to particular branches of manufacture?—Not otherwise than by creating a great demand in manufactures for capital that now rests, comparatively speaking, idle.

1081. Would there not be some branches of British manufacture which would be materially interfered with by foreign manufacture if your tariff were adopted?—I do not believe there would; and even if there were, it would be the cheapest purchase in the world to pension off all those who would actually be injured, such as the always protected, but certainly the most wretched of all manufacturers that I have ever seen, the Spitalfields silk-weavers: I do not believe that any others would be injured. To the protective system alone do I attribute wretchedness among the manufacturers; without such fictious protections they would have been better and more wholesomely employed. Therefore the sum of protective duty is properly understood; neither more nor less than an allurement to become miserable.

1082. Mr. *Villiers.*] Would it not be a less injurious transition to change the employment of capital from one branch of manufacture in this country to another in this country, than to remove that capital altogether to another country?—Undoubtedly.

1083. *Chairman.*] Would not any inconvenience, if any such arose, to the mercantile interest of the country under the tariff you propose, be less than is now experienced in the alternate gluts and the want of employment in our manufacturing districts?—Certainly; but I may repeat that the cotton manufacturers abroad dread of all things that we should reduce our food tariff, as that would be injurious to themselves; they do not want the market of England for their manufactures, but they wish to be able with their fabrics profitably to meet England in the other markets of the world.

1084. Mr. *Blake.*] Do you think that the alteration you propose in the duties on agricultural produce imported from abroad would interfere materially with British agriculture?—No, I do not at all.

1085. Do you think the production of corn in this country would be diminished?—I think the production of corn in certain parts which have been forced into corn cultivation would be diminished, but not otherwise.

1086. Mr. *Villiers.*] You do not think the soil would cease to be used?—No; I believe that the rents of lands, generally speaking, in this country would gradually increase, in consequence of the greater demand for labour creating a greater demand and ability to pay for fresh or green vegetable food, and especially for animal food.

1087. Mr. *Blake.*] Have you formed an estimate of the quantity of corn that would be imported under your proposed tariff, one year with another?—Taking all kinds of corn and meal, I estimate that we should receive at least from 8 to 10 millions of quarters every year.

1088. Do you think that such an importation would be likely to rise suddenly, or would it gradually rise to that amount?—It would gradually rise. I estimate this to rise in the course of 5 to 10 years.

1089. From the encouragement which you expect your tariff would give to commerce and manufacture, do you expect that the population and wealth of the country would rapidly increase?—Certainly I do. I depend upon this change in the duties diminishing emigration, and giving full employment in this country; and I look at the quantity of additional bread which in that case would

would be consumed; the people of England do not eat one-third the bread they ought to eat, nor the people of Ireland one-twentieth that those of France do.

1090. Do you think, in consequence of that increased population and wealth, the population of this country might consume an increased quantity of imported corn, without diminishing the demand for the agricultural produce of our own country?—I think so, taking all kinds of agricultural products. In the course of ten years you would want at least ten millions of quarters of grain additional, if you were to produce as much as you have done in the last six years in the United Kingdom; but then you would not produce so much, but you would change a great deal of the land into grazing and culinary vegetable land. Ten millions appears to be a great quantity to introduce into the population we have, but it is but little more than the third of a quarter to each individual. When I made out this, I allowed one-fourth less per individual of bread to the population of this country than to France.

1091. Mr. *Thornely.*] There is a small export duty of 10*s.* for every 100*l.* value on certain articles of British manufacture, iron cutlery, hardware, earthenware, and woollens. What is your opinion of that duty; is it not a protection to foreign manufactures meeting our own in foreign markets?—It certainly is a restriction which ought to be removed. I would let all the world come and purchase from us without restriction as to export duties.

1092. Sir *C. Douglas.*] Your evidence is merely expressive of your own individual opinions, connected with the position which you occupy; not speaking in any sense the feeling of the Board?—Certainly; it is entirely expressive of my own experience and knowledge, in no way official.

1093. Mr. *Chapman.*] Is that accompanied with the understanding, that in removing all protection you would remove all restriction?—Yes.

James Deacon Hume, Esq. called in; and Examined.

1094. *Chairman.*] HOW many years have you been in the Customs and Board of Trade departments?—I was 38 years in the Customs, and nearly 11 years afterwards at the Board of Trade.

1095. You have retired within the last year?—Within these few months.

1096. The whole of the customs' duties, both as regards the amount and management, being familiar to you, the Committee wish to know what changes, in your opinion, would at the present time promote the commerce of the country?—I should take that question in two forms; one as to the principle upon which the duties should be levied, and another as to the manner of collecting them, with a view to convenience and facility: as the first is the larger view, perhaps I might state my ideas upon the second point in the first instance.

1097. What classification do you make in the duties now existing?—Those duties which are levied for the purposes of revenue, and those which are levied with a view to the protection of particular interests.

1098. As regards those levied for the revenue, what alterations do you consider necessary?—I think that the table is infinitely more complicated and extended than it need to be.

1099. Do you mean that in the schedule to the 3d & 4th Will. 4, c. 56?—Yes.

1100. Mr. *Villiers.*] You are referring to the whole of the customs' duties?—Yes. The plan has been to name, as nearly as possible, every article which the mind of man almost could conceive, with a particular duty attached to it; and then, with a view to obtain a duty upon any article which may not have been so named, the table winds up with two general charges, which are known by the name of the unenumerated duties. The first is a duty of 20 per cent. upon articles not enumerated, which have undergone any degree of manufacture; the second is a duty of five per cent. upon articles not enumerated, which have undergone no degree of manufacture. Not many years ago those two duties were, the first 50, and the other 20 per cent.; the object being to secure what was deemed an adequate sum for the benefit of the revenue. Mr. Huskisson deemed it right to go upon a different principle; his object was rather to open our ports for new commodities by lowering the duties, with the intention of placing rated duties upon any which might be brought in in large quantities, and might be deemed worthy of being named in the tariff; but it appears to me that he did not, upon that principle, lower the duties of either class sufficiently; and as the importation of any commodities, without an adequate duty, could soon be stopped by imposing a just duty upon them, the risk is very trifling, and the advantage would lie on the side of extremely low duties in the first instance.

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1101. *Chairman.*] Would not, in point of fact, that principle justify the lowest possible amount of duty?—That is precisely the view which I take of it, fixing the lowest duties as an experiment until we see what goods are introduced in consequence of that, and how far it may be right to raise the duties upon any particular commodities. With this view I should propose a duty of one per cent. upon both classes: it appears to me that there is little necessity for a distinction between manufactured and raw commodities; a fixed *ad valorem* duty in its own nature following the increased value which the degree of manufacture may give.

1102. Then you would keep that one per cent. more for the purpose of statistical registration than any other purpose?—Yes; I should preserve the duty in order to bring all the goods fully before the notice of the officers of the customs; they would then periodically consider whether any particular goods were imported in such quantities and of such natures as to be deemed worthy of the imposition of a particular duty upon them; and even before I reduced the present unenumerated duties so low as I speak of, I should recommend that the customs should report their opinion as to the articles which now come in under the 20 per cent. or five per cent., and whether any of them should be in the first instance rated at particular duties.

1103. Mr. *Villiers.*] What you propose now is to give full effect to Mr. Huskisson's principle?—Exactly so.

1104. *Chairman.*] Would that duty be only a nominal duty, so as to enable the custom-house officers to keep accounts, and would it not at the same time allow the importer to remove his goods direct from the ship, instead of warehousing them as is now generally done?—The small duty would bring the goods under the inspection of the officers of the customs, as the present larger duty does, and the advantage of being able to enter the goods at once would be a great boon to the department of customs and to trade; one entry perhaps would be passed only in the first instance, the entry from the ship, instead of many entries afterwards, as the goods would be taken out by degrees from the warehouse; thus the number of entries would be greatly reduced: but I should propose that the duties upon a great many articles, besides those that are now unenumerated, should be so reduced as to remove the necessity of warehousing.

1105. Are there not at this time many articles with so low a duty as not in fact to be of any importance to the revenue, which merchants are obliged to warehouse; and, instead of one clearance, as you represent, from the ship they are obliged to have a clearance for every portion?—I conceive that there would be found to be a very long list indeed of goods, the duty upon which might be reduced to so truly nominal an amount as to leave the merchant with the fullest liberty to take them home at once upon arrival.

1106. That would, in fact, without injury to the revenue, facilitate every commercial operation to a very great extent?—Very much, and of the Customs also. The small amount of duty proves that it could not injure the revenue; and there are many commodities which are re-exported after some trifling or different degrees of process are performed upon them.

1107. There are some which undergo some change in process for exportation; would you include them generally in the facility which you have now stated?—They should be charged with the smallest possible sums. I would instance the article of spelter, that pays 2*s.* a hundred weight; that is a very trifling duty for home consumption, but it would be a very considerable charge in supplying a foreign market, and therefore I should propose that that 2*s.* a hundred weight should be perhaps 1*s.* a ton; such a sum as could not be regarded by the manufacturer. There are other goods which undergo some processes or changes in this country; drugs most particularly; they are prepared as medicines for foreign trade; they were among almost the last upon which drawbacks were granted, for that very reason; but a few years ago, in order to have the scheme as uniform as possible, those drawbacks were reduced, and the duties also were very much reduced on the drugs; still there is an amount, I have no doubt, on many of them, which must be a considerable charge upon the export trade. The experiment has been successfully tried with cochineal. The produce of the duty on that important article did not amount to 5,000*l.*; and yet, on account of some fractional differences between the deliveries from the warehouse and the returns, the trade was harassed with prosecutions. Mr. Poulett Thomson relieved the trade from all reckonings with the Customs, by reducing the low duty to a nominal one.

1108. Then,

1108. Then, are the Committee to understand that all articles which enter into the composition of our manufactures should be relieved from the necessity of warehousing, and have still a small nominal duty imposed, merely to enable the custom-house officers to keep an account, in order to reduce the expenses of manufacture, and thus enable us the better to meet the foreigner?—Speaking of those goods which are re-exported, there is the greatest possible necessity for discharging them from all fiscal burthen, because they have to meet their competitor in the foreign market; but as to the raw materials that are used at home, upon the very ground of being raw materials one would wish to have the duty as low as possible; some of them may be said to be rather productive of revenue, and would require more consideration; hitherto I have been speaking of articles in which I conceive the revenue cannot have any interest worth a second thought.

1109. Mr. *Villiers.*] You would class those with the unenumerated articles, and impose upon them a nominal duty?—I do not object to the enumeration, so much as to the amount of duty on them, and on the unenumerated articles.

1110. But you would reduce the duty on the unenumerated, and you would take in another class, namely, those affording little revenue?—Yes, I would take in all articles which do not afford much produce to the revenue, placing the duty below the amount that impedes the merchant from taking them home in the first instance without warehousing.

1111. *Chairman.*] Are there not many bulky and heavy articles at present, unimportant to the revenue, which are attended with considerable inconvenience to the importer, by being obliged to be warehoused?—I have no doubt that, taking item by item, it would be found that there are many such, not only as to warehousing, but also as to the great trouble that there is in weighing or measuring them, considering the small amount of duty.

1112. Mr. *Villiers.*] Have you ever considered whether the duties upon those articles that afford but a trifling revenue have been imposed for the purpose of protection, and whether they afford that protection?—A very large list of articles might be made, in which no principle of protection would interfere; the principle I am speaking of might be very strictly applied to many articles in the table without removing any protection.

1113. It is not the smallness of the revenue raised upon the article that proves that the protection is small?—No, it often only proves that the protection is very great, and sometimes that it amounts to a prohibition.

1114. From your experience, can you specify those articles which yield little revenue, and afford but a slight protection?—If I were to go over the table, such a list as I allude to might be extracted, and it would be found to be a numerous one.

1115. And you could reduce the duties upon them without raising the question of protection?—Quite so. I take the case of gums and drugs, and various colouring articles: there is perhaps scarcely a case of protection in the whole list; the reduction of the duties is alone very important to the trade; and it is very desirable that they should not be harassed with having to warehouse the goods for duties trifling to the revenue, but not trifling to them.

1116. What you have pointed to is, that duties are imposed that are attended with great inconvenience to the mercantile interest, and with no advantage to the community?—Precisely; many of the articles I allude to are those which have undergone great reductions, and though unproductive to the revenue, still the duty is too high for the convenience, I may say, of the trade, while the revenue has no interest in the question. I would take, for instance, the article of gums: there are 11 articles of gums, which are very regularly imported, paying from 4*s.* to 6*s.* a cwt., altogether the 11 only producing 239*l.* in the year; those I would put for instance at 1*s.* a ton. There are five other articles of rather more importance, at 6*s.* a cwt., producing 1,250*l.*; I would put them also at 1*s.* a ton. Then we come to four articles of gums; gum arabic, lac dye, shell lac, and gum senegal; those produce 16,195*l.*; I should be equally desirous of putting them at 1*s.* a ton; but some question of revenue might arise which might impede it, seeing that the produce is considerable. Then under the article of colours, there are seven named which produce 233*l.*, paying from 1*s.* to 5*s.* a cwt.; those I would put also at the nominal duty of 1*s.* a ton; there I conceive no hesitation could arise. The next are eight articles, which produce 2,333*l.*, with duties varying from 2*s.* to 4*s.* a cwt.; those also I might

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I might hope would be put at the nominal duty of 1 *s.* a ton. The five material articles, such as madder-root, cream of tartar, smalts, verdigris, and madder, produce together 18,920 *l.*; I should be equally desirous of putting a nominal duty upon them, but the question of finance might interfere.

1117. *Chairman.*] Then would you, in that case where finance interferes, propose an equal rate of duty for each article of that class, so as to simplify the tariff?—No; they are not calculated to be put at an equal duty, except a perfectly nominal one. Then there are some articles on which questions of protection arise, and which still, I should consider, are articles of a minor description, such as hides, oak bark, leather, corks, mats, starch, seeds, honey, onions; those are articles upon which one would be very desirous of taking the first opportunity of reducing the duty as low as possible; many of them, such as seeds and bark, would be exceedingly useful in our manufactures, and there are ample reasons why the principle of protection should be excluded in regard to them. I am inclined to think that agriculture is more injured than protected by the duties on seeds.

1118. Mr. *Villiers.*] Could you make a class of those articles which have had duties imposed upon them for the purpose of protection, but which have ceased to operate in that way, if they ever did so operate?—I think I could.

1119. Have you ever considered whether there are such articles?—I think there are not many in that case; but I think the converse of the question is very applicable to our table of duties. There are a great many articles which originally were at a low duty, and where no protection was contemplated; but during the war, year by year, and budget by budget, the duties being yearly increased, many articles had duties at last imposed upon them, which set people on the alert to make them at home, which was never thought of before, and thus incidentally those became protected. First, revenue alone was the object, but parties made the goods here, and in fact intercepted the revenue. Then there are some articles which, short of the highest degree of protection, are materially protected, such as metals, glass, cordage, oils, staves, paper, butter, and cheese.

1120. Do you consider them to be articles highly protected?—Those I should call articles under such a degree of protection, as might attract a good deal of attention, if any change were made. Each would require too much consideration for me to offer any decided opinion upon at this moment, but I must always wish to see the duties reduced upon such commodities.

1121. Mr. *Chapman.*] Would not your proposal of levying a duty per ton on some bulky articles still cause some inconvenience and expense by the process of weighing?—My purpose is, first, that the duty on those articles should be exceedingly low, little more than nominal; and next, where an exact account was not important, that it should be an *ad valorem* duty, which might generally be collected in the lump.

1122. *Chairman.*] The Committee are anxious to ascertain all the articles on which there are protecting duties, to know your opinion of the effect of those protecting duties, and how far they ought to be continued or might be removed, with reference to the existing commerce of the country; can you, in addition to what you have stated, give the Committee lists of such articles?—I think that I could prepare tolerably correct lists of that description, in which it might be desirable to classify goods with reference to degrees of protection, and the degrees of importance of that protection to the public or to individuals. With regard to the effect on the commerce of the country, I should say that, in a general and national view, the effect of removing the protecting duties must be very beneficial; at the same time, some partial interests must be sufferers under the change.

1123. Then is it your opinion that, generally speaking, all protective duties should be removed, and that it would be the consideration which of them might be exceptions only to that rule?—I conceive that no general measure could be more beneficial to the country than a removal of all protections, prohibitions, and restrictions. I cannot conceive that a country exporting forty millions' worth of its industry in the year can effectually and beneficially for any length of time protect any partial interest whatever. If the protection is effectual, it can only be so in consequence of the prosperity of the country arising from other means; but if once the country should cease to be prosperous, in consequence of being unable to find markets abroad for this enormous amount of exportation,

exportation, then the parties making those goods that had before been exported would apply themselves to the manufacture of the protected articles, and thus bring them down to their own level very quickly. Spitalfields was invaded by Manchester before it was by Lyons. During the war, and for a great number of years, while the cotton trade was entirely or nearly our own, there was little attempt to make silk goods in our provincial manufacturing towns, and Spitalfields had the trade nearly to itself. But the first distresses of Spitalfields after the war closed arose from home competition, and not from the importation of foreign goods.

1124. Then one effect of every protecting duty is to direct labour to that particular branch, which the natural state of the commerce of the country does not allow of?—The first tendency is certainly such, and it is not counteracted so long as other trades which have no protection are still flourishing, and therefore are content with their success.

1125. But you are aware that in Spitalfields there have been for a long time great alternations of prosperity and distress; do you consider that this distress was produced in either case by the foreign manufactures, or by the home manufactures in Manchester or elsewhere?—During the period of total prohibition, and before Manchester adopted the manufacture, the periods of distress must have arisen from changes of demand in a confined market. I do not conceive that the quantity smuggled in at that time could have had any real effect upon the trade. High forced prices, subject to caprice of fashion, must always keep a trade in peril of reverses.

1126. Then what do you mean by stating that Spitalfields was invaded by Manchester?—Manchester devoted itself to the manufacture of silk goods as soon as the cotton trade began to fail them in some degree, and the profits of the manufacturers in Spitalfields were reduced. There was an interval of very considerable distress in the cotton manufacture between the high prices of the war and the settling down of the trade to its own level, and then Manchester began to think of the silk trade.

1127. Mr. *Villiers.*] The people in Spitalfields had as much interest in being protected against Manchester as against Lyons?—Most certainly.

1128. And the principle of protecting them is quite the same in both cases?—Yes; and you cannot support the manufacture of Spitalfields in its former state unless you protect them against home competition as well as foreign.

1129. The purpose of protecting is, to support an existing interest that cannot support itself?—Yes; it is of no use unless the trade is naturally a losing trade.

1130. And it cannot support itself when the community can get the article cheaper elsewhere?—Certainly not, if the protection was wanted.

1131. Then it is always at the expense of the consumer that the protection is imposed?—I think that is manifest.

1132. You have always considered it to have that effect?—I have always considered that the increase of price, in consequence of protection, amounted to a tax. If I am made to pay 1*s.* 6*d.* by law for an article which, in the absence of that law, I could buy for 1*s.*, I consider the 6*d.* a tax, and I pay it with regret, because it does not go to the revenue of the country; and therefore I do not, in return, share the benefit of that payment as a contribution to the revenue. I must be taxed a second time for the state.

1133. *Chairman.*] Then it is your opinion that every protection of a commodity operates as a tax to the community at large?—Yes, most decidedly.

1134. Mr. *Villiers.*] And, further, as a misdirection of capital and labour?—Yes; it is tempting parties to embark in a trade by fictitious support, which in the end may prove a fallacious one. I have often wondered how any rulers could consent to incur the responsibility of such a policy.

1135. *Chairman.*] Do not all such protective duties and monopolies occasion very considerable fluctuations in that particular branch, from time to time?—I think that every trade thrown out of its natural course by protection is more subject to fluctuations than those which are left to their natural operation.

1136. Mr. *Tufnell.*] Then you cannot conceive any circumstances under which a protective duty can confer a permanent and general benefit upon the community?—I think not. While it operates in favour of the party intended to be protected, it is a tax upon the community, and there is always the risk of its not being able to support itself by its own natural strength; and the protec-

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tion may some day fail of keeping it up. The real question at issue is, do we propose to serve the nation or to serve particular individuals.

1137. *Chairman.*] Does not every protection in some degree lessen the efforts of the party protected to meet his competitors in the market?—In my opinion, from all I have noticed and heard, it has, in a most peculiar degree, that operation upon the human mind. It is rather before my own positive recollection, but in conversations long ago, with older men in the woollen trade, I have learnt, that at the time of Mr. Pitt's commercial treaty with France, the great import which came upon us was the French broad cloths. Previous to that, our own ordinary cloths were entirely protected by the prohibition of the other. They were of a uniform and very inferior character. In the first instance, the French cloths had a very great sale in this country; the habit was always to order a coat of French cloth; and no tailor thought of making out a bill without putting the words, "Coat of French cloth:" and my informant assured me that that habit of so charging lasted many years after there was scarcely a piece of French cloth came into the country. The manufacturers of this country, feeling the stimulus of a competition, soon set themselves seriously to work to see whether they could not make cloth as good as the French; and the result has been that, up to a certain point, short of some very exquisite productions, such as are hardly ever required in use, the English make cloths better for the price than the French do, and consequently they have retained the trade to themselves.

1138. Do not they continue to export to a very great extent?—They do export to a great extent, and the degree to which they export into markets where the French can meet them without any advantage of protection from the laws of this country is evidence that they have completely attained perfection in their trade.

1139. Are you able to state to what degree the effects of that competition took place in the silk trade after Mr. Huskisson admitted silks at reduced duties?—The immediate effect was very similar to that in the case of the broad cloths; within two or three years, to the best of my recollection, the importations of the raw silk into this country were more than doubled, which is tolerable evidence of the increase of the manufacture.

1140. Mr. *Chapman.*] Did that circumstance arise from the fashion of wearing silk coming into general use at that particular period?—Yes, I think it did, but then that was brought on by the greater cheapness and excellence of the commodity.

1141. Mr. *Villiers.*] Do you know whether that led to the adoption of improved machinery in this country?—I believe very great, and particularly in the business of throwing silk.

1142. Mr. *Chapman.*] Then are you of opinion that protection has not called forth the improvement and the production of the mines and minerals of this country in some degree, particularly as far as regards the iron mines, when there was formerly a heavy duty on Swedish and Russian iron?—No, I do not conceive that the duty on Swedish and Russian iron has had any operation at all upon our home trade, because that is steel iron; it is a very different commodity.

1143. There was formerly a great import of Swedish and Russian iron?—Yes; I believe it was all steel iron, and that is still imported.

1144. Mr. *Villiers.*] Are you aware that for many years while iron was protected, no improvement in the manufacture of iron took place?—Certainly, speaking of the coincidence that is precisely the case. It is well known that the enormous increase of machinery, and powerful machinery, in the iron manufacture is of recent date.

1145. Are you aware that the great increase in the quantity produced in this country was entirely owing to the discovery in the middle of the last century of a better mode of manufacturing iron, and was not owing to the protection?—Yes, and to still later improvements.

1146. *Chairman.*] Have you any doubt, from your extensive experience, that monopoly, however secured, prevents those efforts that take place invariably when competition is allowed?—I have not the least doubt of that; all my observation tends to confirm that opinion, and I think we may refer to human nature to explain it. This I have already illustrated by the case of the woollens.

1147. Then are we not to conclude that every branch of our industry which

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has been protected by high duties has made less progress than it would have done if foreign articles of the same kind had been admitted?—I should say that that would be the case with all those in which we were able to stand against competition. The removal of the protection might end in extinguishing some trades or particular branches of trade. It is very easy, in the poorest country, to draw a little circle round a small body of people, and to pamper and support them with emoluments and profits, which they can hardly be said to earn themselves, and which are a heavy tax upon other people; but where protection has been grossly misapplied, the trade would be given up.

1148. Mr. *Villiers.*] Suppose we had produced tea in this country, and we found that China could produce it cheaper, we could not support the production of tea here but with injury to the community?—No doubt, the removal of protections, where protections have been absurdly given, would be to stop the employments, but others would rise infinitely more valuable to the country.

1149. Has it ever fallen within your experience to know that one protection has been made the ground of others?—I believe that has been pretty much the argument of the landed interest; they have, upon numerous occasions, treated what they consider the protection upon manufactures as a reason for a protection upon corn. But the cases are as different as possible, agricultural produce never being exported, and the foreign market being the great ground of prosperity to our manufactures.

1150. Is it not the plea with some interests that their protection should be continued, because they are so highly taxed, or pay so highly for the necessaries of life, that they cannot compete with their foreign rivals?—I have heard that argument used; but I think it not only groundless, but that the opposite is the true proposition. A highly taxed people cannot afford to give protection: an individual whose necessary expenses are great cannot be generous.

1151. Would it not afford a ground for not removing the system of protection in one interest, or for removing all protections?—Yes, I think it would furnish a reason for universal protection, until, in attempting to protect every body from taxation, you protected nobody.

1152. *Chairman.*] You have given an opinion generally on the effect of protective duties; will you state what your opinion is as to the protection required for cotton manufactures; you are aware that in the last year, taking cotton manufactures and cotton yarn, upwards of 34 millions and a half of declared value was exported; at the same time, by the tariff, the protective duty upon cotton manufactures was, for every 100 *l.* of value, 10 *l.*, and for articles of cotton, whole or in part made up, 20 *l.*; do you consider, in that state of the trade of the country, that any protection is necessary at the present time?—I conceive that the amount of our export is a perfect proof that the protection is futile and wholly uncalled for and useless.

1153. Then would you remove the present duty on cotton manufactures?—I would, if it were only for the sake of holding out to the world an example.

1154. Mr. *Villiers.*] This would be an instance where the protection could be removed without any injury to the existing interests?—I think so most clearly. It appears to me that the duty of 10 per cent. upon foreign cottons is as useless to our cotton manufactures as our duty of 2 *l.* the ton is to our coal trade.

1155. *Chairman.*] Are you not aware that foreign countries, in the duties they have imposed, have very often been led by our example in England to impose protective duties?—I believe that to be a very strong impression in all foreign countries, they imagine that we have risen to our present state of prosperity through the system of protections, and that they have only to adopt the same system in order to succeed as we have done.

1156. When you speak of giving an example to Europe, do you believe that if England would remove those which are protective duties to cotton or to any other manufacture, that might induce the other nations of Europe to adopt a more liberal system of trade, and consequently lead to the admission of a larger portion of British manufactures?—I think it very probable that even such partial removals would have that effect; but I feel the strongest confidence that if we were to give up our protective system altogether, it would be impossible for other countries to retain theirs much longer.

1157. Would you remove our own protection without any other foreign country removing theirs?—Most certainly, and without even asking them. I

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dislike treating with foreign countries upon any subject except navigation, and that for this reason, that there would be waste in the matter of carriage between different countries; it would end in the ship always going empty one way on both sides; this would be a dreadful waste, from which every country would suffer in its commerce. And, again, a ship in one place is a ship in another; there is no difficulty in the comparison, but there is a difficulty in comparing one description of goods which one country makes with a totally different description made in another, and equal terms can hardly be made; but I feel quite confident if we were entirely to drop our system of protection, in a very little time it would be a race with other countries which should be first, or rather, which should avoid to be the last, to come in for the benefit of that trade which we would then open.

1158. Mr. *Villiers.*] Do you not consider a retaliatory duty as most adding to the injury which the duty imposed by the foreign country occasions in this country?—I have always thought so; I have disliked all treating in the matter; I would take what I wanted and leave them to find the value of our custom.

1159. *Chairman.*] Take the case of Italian oil, the duty upon which was doubled as a retaliating duty three years ago; have not the English manufacturers and consumers principally suffered by that?—I think they have; I must say that I do not think it was a good mode of effecting that object. The Neapolitans taxed some of our goods, and we retaliated by, in effect, taxing others. We made woollens suffer here because they made our cottons and hardware suffer there.

1160. Then that principle you would apply generally to the commercial transactions of this country?—Entirely so; I should make our laws according to what I deemed best, which would certainly be to give the freest possible introduction of the goods of other nations into our country, and I should leave others to take advantage of it or not as they thought fit. There can be no doubt that if we imported from any country any considerable quantity of goods, and the manufactures of that country were protected, the producers of those goods which we took would very soon find the great difficulty they had in getting their returns; and instead of our soliciting the governments of those countries to admit our goods, our advocates for that admission would be in the country itself; they would arise from the exporters of the goods which we received.

1161. Is not that at this moment taking place where the British merchants are exporting largely to the Brazils; that being unable to bring a return direct to England, and obliged to carry produce to the continent of Europe for sale, they are now clamorous with the Government to have a change in the present law?—Most undoubtedly; that has lately become the case, but in taking that as an example, we must recollect that we have ourselves large possessions which produce tropical commodities; that it is only quite lately that we have not produced enough for ourselves, and even a large surplus for other countries; speaking of sugar and coffee, for instance, while we produced a large surplus, and were exporting that surplus to the continent of Europe, the Brazils and other countries could never, of course, have looked to England as the market of their own; therefore that trade always has been a trade of transit; we never have been the consumers of those goods, and were not expected to be so.

1162. Merely because we refuse their produce in payment of our goods to encourage our own colonies?—No, because we produced ourselves more than we consumed.

1163. But the question applies to consumers in Great Britain, whether the effect of our refusing the Brazil sugar was not to protect our colonies?—The high duty upon foreign sugar was no doubt always intended as a protection; but it has never operated as such till lately; it was nominal and useless, because till lately we were the cheapest producers and the chief sellers, not buyers; and yet Brazil always transmitted a large portion of her sugars through her commerce with this country, to the markets of the ultimate purchasers.

1164. Mr. *Thornely.*] Did we not give a bounty to the export of refined sugar, which occasioned such a deduction to the cost price in this country as to enable us to meet the higher-priced sugar of Brazil in foreign markets?—We did not intend to give a bounty, nor was there any till lately, but recent improvements, both in the preparation of sugar in the West Indies, and in the refineries

refineries here, led to the making of larger quantities of refined sugar from the raw than was assumed in the computation of the drawback, and thus a bounty did arise out of the drawback.

1165. *Chairman.*] You have stated your opinion respecting cotton manufactures; would you simply retain the low duty as a numerator, or would you entirely remove the cotton imports from the tariff?—I would have a low nominal duty, with a view to enumerating the article, and keeping the account.

1166. You think the present duties levied may be removed without injury?—I think not only without injury, but that in one instance it would gratify our East India possessions, or convince them that they were incapable of sending their calicoes and muslins to this country, and thus satisfy them that this country did not interpose anything against their industry.

1167. There is another branch of manufacture, under the head of brass and copper manufactures, and it appears that in the last year, ending the 5th of March 1840, 1,279,517 *l.* value of those articles was exported. It appears by the schedule of the Customs' Act that 30 per cent. is levied upon all brass manufactures not otherwise enumerated or described; what is your opinion with respect to the necessity of continuing that duty on imports?—I think that if, at the same time, we take off the duty upon the metal of which they are made, that is, copper and spelter, we can with the greatest safety take off the duty upon the brass manufactures.

1168. Are you of opinion that our manufacturers would be injured by taking off that duty?—They would not be injured at all, provided the duty was taken at the same time off foreign copper.

1169. If the duty could not be taken off copper, you would consider it right to have an equivalent duty on brass and copper manufactures?—I conceive the duty on foreign brass manufactures is only in the nature of a counterbalancing duty, so long as our manufacturers have to pay duty on their material if they imported it from abroad, knowing that of late years copper mines have been discovered abroad, which can work cheaper than many of our own.

1170. Are you aware that all copper manufactures are charged 30 per cent., and that the duty on copper does not amount to so much as that?—Whether the proportions are correct, I am not prepared to state; but I say that while our manufactures have a duty to pay on their material, they ought to have an equivalent, in a countervailing duty, on the manufacture from abroad.

1171. Beyond that, do you think the protection ought to be permitted?—I do not think it ought. I think if there is any trade in this country that we ought to see put upon its sound footing, and which ought to be able to stand its own ground, it is the trade in metals. If, in consequence of the discovery of mines abroad, in peculiar situations, any of those metals can for a time be brought cheaper into this country, and of course into others than they can be raised in some of the inferior mines here, we ought to admit them, and take care that we preserve our trade in metals. We should admit the raw material, let it come from where it will, always remembering, that we cannot equally exclude that material from the manufactories of our foreign rivals.

1172. Mr. *Chapman.*] Is it your opinion that the trade of this country would flourish more without the intervention of commercial treaties with other nations?—I think that we should settle our commerce better by ourselves than by attempting to make arrangements with other countries. We make proposals to them; they do not agree to those. We then after that feel a repugnance to doing that which we ought perhaps in the first instance to have done of our own accord; and I go upon the principle that it is impossible for us to import too much, that we may be quite sure that the export will follow in some form or other, and that the making of the articles to be so exported will be an employment infinitely more beneficial to this country than that which may be thus superseded.

1173. *Chairman.*] Then you consider that the conditions which may be imposed, or the terms demanded by foreign nations, interfere with those sound principles upon which the commerce of England ought to be carried on?—I think it is unwise to do that upon stipulation, upon certain terms, which upon any terms it would be better for you to do yourselves. But my chief objections to treating are, first the risk of refusal, and the repugnance to act after refusal; and next that in the case of compliance, the people of the other country think that their government has been duped into a bad bargain.

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1174. Mr. *Villiers.*] You have stated that there ought to be no protective duty upon any metal?—Yes, that is my opinion; and in the article of spelter, I think there is evidence that the opinion so far is right. Not long ago there was a considerable duty upon foreign spelter. There are a few poor and indifferent mines of spelter in this country, which thereby were protected. The duty, a few years back, was reduced from 28*s.* 6*d.* to 2*s.* a cwt., and the consequence is (which I think may be very easily observed) that there are in various parts round about the town a great many manufactories of spelter workers. You see that spelter is extensively used, by being put upon the tops of chimnies, and in ships' bottoms, and in a great variety of ways, besides giving an advantage to the brass manufacturer, by giving him one of his materials so much cheaper.

1175. Did that arise from lowering the duty?—Entirely so.

1176. In working the mines in this country, timber is a great article of consumption?—Yes; they are forced to use it very much in supporting the roofs of the mines, and in making the rods for their pumps.

1177. Then the reduction of the duty on timber might operate greatly to the benefit of the mine owners?—They have a drawback.

1178. The duty was found to be so heavy upon the mine owners, that we were obliged to allow a drawback?—Yes.

1179. Mr. *Thornely.*] To what parts of the country does that drawback extend?—To the mines of metal in the counties of Devon and Cornwall, and in Ireland.

1180. *Chairman.*] Is there no drawback given to the mines in Staffordshire, Derbyshire, or in Scotland?—No; to none but those I have mentioned.

1181. Do you know any reason why there is that distinction?—No, I am aware of no commercial reason.

1182. Mr. *Blake.*] If the duty on the importation of copper was removed, do you think that would interfere with the mining interests in this country?—I think that it would probably interfere with some of the poorer mines, but the great advantage would be a difference of quality, as well as quantity, there being a diversity of metals, each best suitable to some particular purpose.

1183. The foreign copper is of a different quality from the English copper?—There are different qualities, and as the parties who import ore to be smelted, are only charged with a certain weight of copper to be exported, whether the same or not, I have been given to understand, that in many instances they make the exchange for English copper, not because the one is so superior to the other, but because it is of some different degree of quality, and therefore fit for particular purposes, and thus our home manufacturer has a greater choice of metals although his total supply is not increased.

1184. Mr. *Thornely.*] Do we not export a considerable quantity of sheathing copper?—Yes; but I believe it goes chiefly in small quantities to numerous places. It should be observed that in our exports there may be mistakes made as to our means of supply. Many goods are exported on the whole in considerable quantities, when, in fact, they are made up of numerous small quantities, in the very great number of the ships that quit this country; and particularly it often happens when a ship is going to a particular place, that a small quantity of some commodity may be sent to that place with more ease than a ship could be purposely laden with that commodity from some other cheaper country, and therefore, the export of some commodities in the vast number of ships which leave this country for all parts of the world, may swell in the aggregate of a year's transactions to a considerable amount, notwithstanding the goods we send may be dearer than the price at which they could be got from some places abroad. We owe a good deal of our trade as incidents to the extent of our commercial connexions. But this is a precarious tenure. I have not the least doubt that if we repealed the duties on foreign copper and tin, our exports of their manufactures would be enormously increased.

1185. *Chairman.*] I would wish to ask you this general question, wherever we export largely of any particular branch of manufacture, such as hardwares, of which we export nearly two millions, iron and steel nearly three millions, linen manufactures four millions, whether any protective duty is necessary?—I think it very probable that if protection was entirely removed, some particular branches of each might come into the country, while we exported, perhaps, more than before, and vastly more if we also gave the raw materials free.

1186. Mr.

1186. Mr. *Villiers.*] But the reason we export is, that other countries find that we produce the articles cheaper?—Yes, even in our present position.

1187. *Chairman.*] Then though a few articles might come in, still on the whole it would be sound policy to remove all protection, particularly against the raw material of which that manufacture was composed?—I think that the letting in particular articles of manufacture which some countries, from peculiar facilities or taste or anything else, make a little cheaper than ourselves, would not at all interfere with the general prosperity of that branch of trade.

1188. Take, for instance, woollens, of which we export in value six or seven millions annually; do you think it right to keep up a duty of 20 per cent. on all woollens imported?—I think it must be very unnecessary; it is against my opinion that it should be so; but were it taken off, I can believe that some particular fancy articles might be imported that would not be imported now, but not in a degree by any means to injure the trade, which has already a surplus so large, that it is generally competing in foreign markets with other manufacturers against whom we cannot protect it.

1189. As we now export woollen goods to so great a value, do you not think that those individual trades or manufactures would soon endeavour to rival and compete even with those particular branches?—They would either make that attempt or they would be content with the branches of the trade in which they did excel; but I think they would not be content till they had tried to make the commodity themselves. If they failed there would only be a beneficial division of the trade.

1190. Would you apply that reasoning to all the branches of our manufacture?—I think it is capable of being applied to a very great degree; at the same time I must observe, that in proposing to remove the protections, I by no means mean to say that considerable changes should not take place in the industry of the country. I conceive that the few cases in which the protection does operate are so unimportant in a national sense that the parties benefited have no claim whatever to have the whole system kept up for their own peculiar interests.

1191. Ought not a great commercial country like England to have her exports and imports on some definite and intelligible principle, instead of their being left as they are at the present moment, of various amount of charges and import duties, without any apparent reason for them?—I think it very probable that in endeavouring to measure the protection to different parties, many errors were committed, and that some are higher in proportion than others are; but I must observe, that, if the duties were removed, the importations into this country would, I conceive, be greatly increased; and, in some cases, where none now take place: but I feel perfectly confident that the country is amply capable of devoting itself to profitable trades, so that the general prosperity of the country should be increased; although, in the earlier stages of the removal of these duties, some few branches might be distressed, and some lost.

1192. Do you consider that those principles which you have laid down ought to apply equally to articles of food of this country, a great portion of which are now excluded?—I conceive myself, if I were compelled to choose, that food is the last thing upon which I would attempt to place any protection.

1193. That is the first thing upon which you would remove the prohibition and protective duties?—Yes. It is very clear, that this country stands in need of a vast deal of agricultural produce beyond its production, which is not to be measured merely by the quantity of corn which we occasionally import, because we habitually import very largely of those articles that are the produce of land, and suited to be raised in this country, besides corn, and which shows that the power of supply is very much strained. Although we view it chiefly in the article of corn, we import a very large quantity of other commodities, commonly and habitually, such as are the produce of our own soil, or fit to be so: and this proves clearly that we want more than we can produce. The exclusion of supply in such a case is cruel privation.

1194. You are of opinion that all those protective duties are in fact a direct tax upon the community, by raising the price of every one of those articles to the consumer?—Most decidedly. I cannot analyze the charge which I pay in any other way, than that part of it is the price of the commodity, and part is a

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duty, though it goes out of my private pocket into another private pocket, instead of into that of the public.

1195. Does that, in your opinion, add to the wealth of the country, or does it check the general industry which is applied in our manufactures?—I think it cannot add to the wealth of the country, because it is clear that we consume commodities at a greater price than is the necessary price; and consequently we waste labour and capital in the production, and waste can never ultimately do good, at least to a nation, although some individuals may thrive upon it.

1196. Do you consider the wealth of England to be caused and maintained by her commercial and manufacturing industry?—Certainly; if meant as in contradistinction from the produce of the soil: it is only necessary to look round the world, and see what countries there are of much richer soil that are in a state of comparative poverty; and also to look back to our own history, of no long period, to see that with the same quantity of land we have now, we were a poor country, compared with what we are; therefore, having always had the land, but not the trade, I must conceive that the increase of our riches arises from the trade, and not from the land.

1197. Has not the wealth of the country arisen from the great increased prosperity of our manufacturing and commercial relations?—I conceive that it can be traced to no other source. The only difference that I can see in the present state of the country, and the country a century ago, is, that by commerce and manufactures we have acquired riches, and raised up a population whch are not only able to consume, but also able to pay good prices for the produce of our land. If the same population had been raised by other means they would have been a burthen to the land instead of an advantage.

1198. Does not every limitation in the importation of food, and every rise in the price of food, tend to undermine the manufactures of the country, upon which we depend?—I conceive that it must do so, because we place ourselves at the risk of being surpassed by the manufactures in other countries; and as soon as it happens, if ever the day should arrive, that we should be put to a severe trial as to our manufacturing power, I can hardly doubt that the prosperity of this country will recede much faster than it has gone forward.

1199. Do you mean whenever England shall be unable to compete with foreign markets, in her principal staples, with other countries which are less burthened, and have cheaper food than ourselves, that then the prosperity of this country must begin to wane?—Whenever foreign countries can so compete with us, from whatever cause, I conceive that our prosperity must decline, but I cannot help believing that there can be no other cause for that than other countries having cheaper food.

1200. Is not the increased price of food in this country one of the principal ingredients of the increased cost of our manufactures, so as to prevent our competing with other countries?—I conceive that, in the long run, it must be so; it either must be so, or the manufacturers and labourers must suffer great privations: wages would first be lowered as far as possible; and as many masters would be withdrawing from their trade, it is possible that the supply of labour would be so much greater than the demand, that the reduction might go to the limits of starving or of riots; but it is not merely that, it is the diverting of other countries from manufactures, and inducing them to take to agriculture instead, and also producing an interchange of goods, and creating markets for returns for our goods, as well as finding markets for them to go to. Altogether, I conceive that the reduction in the price of food, and particularly the admission of it from abroad, must tend to prevent other countries from being able to surpass us in manufactures.

1201. You have often heard it stated that the people of England being higher taxed than they are in any other country, would be unable, as regards the price of food, to compete with other countries if the corn laws were taken off?—I have heard that argument, but have always been surprised at it, because it appears to me that the very circumstance of our being so highly taxed for the good of the State is a reason why we should not be taxed between ourselves.

1202. You consider that a fallacy?—The greatest fallacy I can conceive; it is the very opposite of the true proposition.

1203. Mr. *Villiers*.] Do you not consider that we have greater advantages in production than any other country in the world, as regards capital and skill?—I think

I think that is the only thing that has yet kept us up, but I do not think the advantages are such that we can rely upon them for ever.

1204. We are losing markets for our goods in return for corn, and we are compelling those countries to establish interests to rival us in other countries?—I have always thought that when the great change in this world took place after the French war, before which time the foreigners had not attempted manufactures to any material extent, and when they had been greatly encouraged in agricultural pursuits, because through the war we had been great importers,—if from that time we had thrown open our ports for raw produce, and removed protections, we should have had our manufactures in a most secure position, for the other countries who are now attempting to rival us would not have attempted it; but it would be difficult now to get back to the point at which we then were: starting at that point, we were then the only manufacturers.

1205. *Chairman.*] As we lost that favourable opportunity of placing the manufactures of this country on the highest and best foundation, ought we not now to be most anxious to retrace our steps, and would not the removal of protecting duties, and lowering the duties on imports generally, be one of the steps towards that end?—I did not mean to say that it is not right to do it now, because we have lost the best time for doing it; I only meant to say that the way in which we have acted, instead of being beneficial, has been injurious.

1206. Mr. *Villiers.*] If the prices of the Continent were equal to those of this country, we still have great advantages from the skill we employ in our manufactures?—I think that other countries have not made such an advance but that we may still very well support ourselves. I do not think we have gone so far as to make the case hopeless, though I lament that we should not have taken the step at the right time.

1207. Is there not a tendency in our capital to leave this country and establish itself on the Continent?—From the low rate of interest in this country, and the degree in which money has gone abroad for various purposes, it is very evident that the capitalist here is not altogether content with this as the place of its employment; if this is very much the case as a mere question of the investment of money, it must be doubly so in the case of manufacturing employment of it.

1208. What the people on the Continent want most is large capital, is it not?—I believe it is; and I believe they are every year obtaining very considerable capital as well as artisans from this country, and even master manufacturers.

1209. Then the tendency of the present system is to drive this large amount of capital to those countries which are engaged in rivalry with us?—That is the direct tendency; and one wonders that the trading part of the community have not taken this view of the matter earlier; and I can only account for it on this supposition, that the most influential and the most advanced have believed and felt confident that the shifting of the trade was a matter of slow operation, and that it would last their time. I think that this makes the great difference between the former supineness of our manufacturers on the subject of the corn laws, and their recent activity on that subject. The day of trial is not now so distant, in the view of the present parties, as it was in that of their predecessors, or even of themselves some years ago.

1210. So far as the duties are imposed with a view to protect native industry and to induce capital to be employed in this country, they have the opposite tendency?—Yes, speaking of national industry as a whole.

1211. Do you believe the high cost of living induced by those protective duties on food also drives other people not engaged in trade to live on the Continent?—I have generally understood that the number of persons residing abroad do go there with a view to enjoying life with a moderate income, which they cannot do here.

1212. Do not you suppose that that must injure the home trade?—Certainly, it transfers the customers from this country to another.

1213. *Chairman.*] Then are we not by this system undermining the very means by which public taxation and public revenue are supported?—I think that we not only check the collection of the revenue immediately, but that we are also undermining our resources. I cannot help often looking at the consequences with considerable alarm. I think the country cannot stand such a system as this for a long period.

1214. Mr. *Villiers.*] Would it not have been the natural course of things in this country for revenue to have greatly increased, considering how the taxes are imposed?—I have not a doubt that if there were no protecting duties, the revenue would flow in with a very great increase and great ease.

1215. Owing to the increase of population and the increase of wealth?—The increase of population, and the greater ability of men to pay the State taxes, being relieved from paying taxes to individuals.

1216. If the protective system were altogether removed, the effect would be, to produce a large population, and a well-employed population?—Yes.

1217. The tendency, as we find, of the present corn laws, and other protective duties, is to throw the people out of work, and to diminish their employment?—Most clearly, that is the tendency; but even taking the population as it is, and its property as it is, if they were relieved from that additional price on the goods which we pay on account of their being protected, the people of this country would be able, and would, in effect, in the expenditure of their incomes, pay a larger proportion to the revenue.

1218. *Chairman.*] Do not the fluctuations in the employment of industry also tend very much to lessen the productive power of the country?—Yes, I conceive they do.

1219. Produced mainly by the present system?—Yes, because it is artificial.

1220. Mr. *Villiers.*] You consider it can matter little to the consumer whether he pays so much more for his food as a tax to the revenue, or whether he pays so much more for his food as a tax for protection?—The enhanced price, from whatever cause, is just the same; I would suppose that, instead of protecting land by a duty on foreign corn, the country was left to get corn at the cheapest rate, and then that a revenue was raised for the express purpose of being applied to the support of the land. It would be too palpable, and could not be borne; but I conceive the effect of the present system upon the consumer to be the same. It would be even better and perhaps cheaper to pay directly than indirectly, because trade would then be free.

1221. Supposing a tax was imposed upon flour ground at the mill, every person then would pay that; do you not suppose that that would afford a large revenue?—Yes, it would, according to the rate.

1222. The people might feel it even less than the present protecting duty?—It would be less noxious.

1223. It is quite possible that a large revenue might be collected by that means?—Yes, and the public pay the same price that they now do.

1224. A large revenue might be collected, and the public pay even less for bread?—Yes, because it would be only a charge, and not also an impediment to trade.

1225. I presume in my questions a perfectly free trade, and a tax upon all flour ground at the mill?—Yes, an internal duty, and importation free.

1226. The community would not suffer so much as they do at present, and a large revenue might be collected by that means?—I conceive that, if the duty charged at the mill was only about the same amount as that which the public now pay for the purpose of protection, not only the revenue would derive a large supply, but that it would be less injurious to the people.

1227. Certainly less injurious to trade?—Certainly, even if it were so high as to keep bread at its present price, notwithstanding the free importation of wheat.

1228. *Chairman.*] Have you ever made a calculation as to the amount of taxation which the community pay in consequence of the increased price of wheat and butchers' meat, which is occasioned by the monopoly now held by land?—I think that a tolerable calculation may be made of that increased charge. It is generally calculated that each person, upon the average, consumes a quarter of wheat a year. Assuming, then, the amount of duty that this wheat paid, or the price enhanced by protection, whatever that is, as far as bread goes, to be 10*s.*, it would be that amount upon the whole population. Then you could hardly say less than, perhaps, double that for butchers' meat and other matters; so that if we were to say that the corn is enhanced by 10*s.* a quarter, there would be that 10*s.* and 20*s.* more as the increase of the price of meat and other agricultural productions, including hay and oats for horses, barley for beer, as well as butter and cheese. That would be 36,000,000*l.* a year,

year, and the public are in fact paying that as effectually out of their pockets as if it did go to the revenue in the form of direct taxes.

1229. And, consequently, are less able to pay any taxes that the state may require for its support?—Certainly; I conceive that having paid the private taxes they are the less able to pay the public taxes.

1230. Is not the effect of that also to cripple and limit the industry of the country?—I conceive the great evil lies in that branch of the question; it is not so calculable, but if they could have the trade which I believe they would have if all those protections were taken away, I think they could pay 30*s.* a head easily, compared with what they can now do.

1231. So that the burden of this protective system generally exceeds the whole amount of taxation paid to the state?—I conceive so, taking the cost and the evil consequences together, if that evil was equally subject to computation. It is the case with many duties, such as some of the excise duties, which are more injurious in their regulations than they are in the sum taken from the people, though you cannot estimate the injurious effect. I conceive the actual money paid, and the evil effect computed in money, would be more than the whole revenue of the country.

1232. Mr. *Villiers.*] Supposing that, in order to change this system, some partial injury might be inflicted upon some existing interests, is that rather a ground for compensation, and entering into an arrangement with those interests, with a view to mitigate the evil, or is it a ground for perpetuating the system of protection?—If a mode could be adopted, and the alternative were whether we should continue the protection or compensate the parties injured, I should not hesitate a moment to say, give the compensation. It is a circumstance that has often struck my mind; I have very often seen duties kept up because of the injury which the removing of them would occasion to particular interests, when a comparatively small sum would have compensated the parties. One of our greatest faults is that we will not pay the price of extrication from former errors.

1233. Is not the tendency of continuing protection to particular interests, constantly to bring into existence other interests that have the same claim against the community?—I think so; and as we cannot estimate the number of parties that may have an interest at a future day, you cannot settle with the present ones too soon.

1234. At a given time there are some interests which cannot be affected by the change, but by the continuance of the protection those interests may arise?—Certainly; as the population increases, more parties are drawn into that branch of trade.

1235. You tempt people to engage in interests adverse to the community?—Yes, burthensome to the public.

1236. *Chairman.*] Take the case of the timber duties, which you are aware are kept up under the plea of protecting the shipping interest, and in some degree also the colonies; how could we, if the change was to be introduced, arrange for compensating the parties interested?—The class of ships considered to be most benefited by the timber duties are the old ships, which it is said would be of no value if that trade was taken away, and that is, because their number is too great for the other branches of inferior trade alone. But my opinion is, that if at the end of the Canada timber season, and before any expense is incurred upon the ships in fitting out for another voyage, all those that are the least fit for better trades were to be valued, the whole sum would not be equal to the amount of duty that would be gained in the next season by a judicious alteration of the duties: we might therefore buy up those ships for breaking up, so as effectually to compensate all the parties who conceive that they would be injured by losing that particular trade for that class of ships, and the remaining ships would find ample employment for all that they could want in other trades. The amount of one year's loss given at once as a compensation would save the losses of all subsequent years. This would satisfy the shipowners; and, as to the Canadians, only give them free trade and they will gladly give it to you in return.

1237. Mr. *Villiers.*] You think that would be more effectual than continuing the timber duties, for the purpose of keeping those ships in employment?—Yes; it would be done in one year, instead of going on for a number of years.

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1238. Therefore, the shipping interest is no plea for the continuance of the timber duties?—I think the shipping interest is no plea, under any circumstances; but here I mean to point out a way in which I conceive terms might be made with them.

1239. And your general opinion is, that it would be more economical to the country to make arrangements with those protected interests, than to continue the protection at this great expense to the community?—Decidedly, I think so. There might be some difficulties in effecting the purpose in many cases; but I am quite sure that the cheapest thing the country could do would be to compensate them at once, and put an end to the bad system, which will otherwise put an end to itself, some day or other, and the prosperity of the country with it.

Lunæ, 20° die Julii, 1840.

MEMBERS PRESENT.

Mr. A. Chapman.	Sir Henry Parnell.
Sir Charles Douglas.	Mr. Thornely.
Mr. Ewart.	Mr. Williams.
Mr. Hume.	Mr. Villiers.

JOSEPH HUME, Esq. IN THE CHAIR.

Mr. *Richard Sheil*, called in; and Examined.

Mr. *R. Sheil.*

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1240. *Chairman.*] ARE you a merchant in Liverpool?—Yes.

1241. Mr. *Thornely.*] I believe you are engaged in trade principally with the island of Hayti, or St. Domingo?—I am.

1242. Have you any personal knowledge of the country of Hayti?—Yes; I resided eight years in Hayti, from 1819 to 1827, and I have since been intimately connected with it in trade, so as to have kept up my knowledge to the present time.

1243. What are the principal articles exported from the island of Hayti?—Coffee is the great article of export, the next in amount is mahogany, then cotton and logwood, and some other articles, but coffee and mahogany are the only articles of any great value.

1244. *Chairman.*] Will you state to the Committee from your experience what are the effects of the present duties on the produce of the island of Hayti?—I should wish to confine myself in the first instance to coffee, because the duties bear differently on different articles. With a trifling exception, at the beginning of last year the duties on coffee had amounted to a total exclusion.

1245. Can you state the amount of the produce of coffee of St. Domingo which is exported?—About 50,000,000 of pounds weight.

1246. Mr. *Thornely.*] Will you state the rates of duty upon the importation of coffee into this country, and show how the present rates of duty act to the exclusion of coffee?—The lowest duty on coffee, which is for the protection of the British plantations, is 6*d.*; the next duty, which is in favour of coffee coming from British possessions within the limits of the East India Company's charter, is 9*d.* per pound; the next is coffee coming from within the limits of the East India Company's charter, but not British possessions, 1*s.*, and all other coffees are liable to a duty of 1*s.* 3*d.* a pound. The operation of the 1*s.* 3*d.* duty is a total exclusion.

1247. *Chairman.*] You know that it is a total exclusion?—Yes, the returns show, that for the purposes of trade it is a total exclusion. The 1*s.* duty is not a total exclusion, because some coffee has been brought from places in the South Seas, but only small quantities.

1248. Mr. *Thornely.*] Were they so small quantities as not to be worth mentioning?—Scarcely worth mentioning; the 9*d.* duty was nearly an exclusion, till about the close of 1838 or the beginning of 1839. The quantity of coffee imported under the 9*d.* duty previously to that time was so small as not to be worth consideration. In the year 1831 the consumption of this country, as stated by the returns, was nearly 23,000,000 of pounds; of that, about 21,000,000 paid 6*d.* duty,

6*d.* duty, and about 1,200,000 paid 9*d.* duty. The consumption of British plantation coffee fell off by degrees until 1835; 1835 was a bad year, and it was then about 24,000,000; but the amount from British plantations was less, it was 17,700,000; and it was 5,600,000 of East India. But I must remark, that the accounts do not tally. In 1839 the consumption was 25,800,000.

1249. How much of that came in at the 6*d.* duty?—Fifteen millions five hundred thousand; then there are 7,000,000 and odd imported at the 6*d.* duty, Ceylon coffee, and 3,200,000 East India coffee at 9*d.* This is the first time I find a distinction in the returns, and that was the first year the 9*d.* duty began to operate. It appears that in the early part of this year, up to June, from the returns of four places I have seen, and only four, London, Liverpool, the Clyde, and Bristol, the consumption for those four places amounted to 13,300,000; out of that there are only 4,300,000 of British plantation, that is, of West India coffee, and the remaining 9,000,000 of East India coffee.

1250. *Chairman.*] Will you explain how that change has taken place?—By the importation of foreign coffee through the Cape of Good Hope and Sincapore, they being part of the possessions of the East India Company; foreign coffee is brought through those possessions, as also are importations from Ceylon.

1251. Mr. *Ewart.*] Do you mean that foreign coffee goes to India and the Cape of Good Hope, and afterwards finds its way here?—Yes; the prices in 1838 rose to such an extent that they left a sufficient margin to enable foreigners to send coffee to possessions in the East Indies and afterwards bring it here and pay the 9*d.* duty.

1252. *Chairman.*] But ought there not to be a certificate of origin accompanying all coffees purporting to be from British possessions within the limits of the East India Company?—If they are accompanied with a certificate of origin, they are admissible at 6*d.*, but the circumstance of their being carried in this way admits them at 9*d.*

1253. From any place, without a certificate?—Yes; all the vessel has to do is to go there, land her cargo, and ship it again.

1254. Have you known any coffee sent from St. Domingo to the Cape and landed there, and afterwards brought to England?—Yes, several cargoes.

1255. Can you state to what places the 50,000,000 lbs. of coffee produced in St. Domingo are exported?—To Hamburgh, Antwerp, Trieste, and all the ports in the United States.

1256. Do you know the proportions?—It would be difficult to give them; I should say two-thirds of the whole comes to Europe, to the ports I have mentioned; it would be impossible to state the exact proportions from Hayti, because all the vessels almost call there for orders.

1257. Mr. *Villiers.*] Can you distinguish, from the quality of the coffee that is imported, from what country it comes?—The brokers can.

1258. Are you able to inform the Committee what proportion of coffee that is the growth of countries not within the limits of the East India Company's charter, has been imported into this country?—No, I am not; we have no return of the places from whence the coffee was brought into the Cape of Good Hope.

1259. Mr. *Williams.*] Is there any impediment in the way of sending coffee from St. Domingo to the Cape, with the view of being re-exported to this country, under the 9*d.* duty?—None.

1260. The trade is perfectly free?—Yes.

1261. Mr. *Thornely.*] What is the general value of Hayti coffee imported into this country free of duty?—I should say the average value would be 43*s.* or 44*s.* per cwt.

1262. How much a pound?—A fraction under 5*d.*

1263. Do you believe, that in a series of years Hayti could supply this market with coffee at 43*s.* or 44*s.*?—Yes; for about 15 years the coffee of Hayti has averaged about that price.

1264. *Chairman.*] Has that been the price at which it sold on the Continent?—Yes.

1265. What has been the price of coffee in England?—It has risen so much here, that I should not be prepared to state an average.

1266. Mr. *Thornely.*] Are you able to give the Committee the cost of coffee here, and its cost in the countries on the continent of Europe?—The simplest way would be to give the price of St. Domingo coffee and of Ceylon. Before Ceylon coffee was admitted at 6*d.* duty, in 1835, it was then, like St. Domingo, imported

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and sold for export, and I find that up to that period they bore the same value; St. Domingo coffee was a little higher than Ceylon. I take this market as being a better criterion than any other; because coffee is brought here for all other markets, and therefore it is the measure for the value of other markets. I find Ceylon and St. Domingo coffees, up to 1835, running nearly parallel in price; but in 1835 there was a change made in the duties, and then Ceylon coffee became an article of consumption in this country; then I find that the consumption increased, and it rose rapidly in price. In 1834 the price of Ceylon coffee was from 48 *s.* to 51 *s.* in the London market; the price of St. Domingo 51 *s.* to 53 *s.*; that was the year before the change; now the year after the change, in 1836, the price of Ceylon coffee was 73 *s.* to 76 *s.*, and the price of St. Domingo coffee 54 *s.* to 55 *s.*; in this present month of July, Ceylon coffee is worth from 80 *s.* to 85 *s.* I do not give its extreme quotation; some has been sold as high as 103 *s.*; I give the general run of the market; St. Domingo coffee is worth 44 *s.* to 45 *s.*

1267. Is the quality of the two coffees nearly alike?—I endeavoured to show that by stating, that up to 1834 they were at about the same value, and that in 1834 the one was worth from 48 *s.* to 50 *s.*, and the other from 51 *s.* to 53 *s.*

1268. Mr. *Ewart.*] Therefore since the introduction of Ceylon coffee into the market, it has risen in price?—Yes, which shows that our favoured countries cannot supply the market.

1269. *Chairman.*] If St. Domingo coffee was admitted direct here at 9 *d.* a pound, what would the effect on prices be?—That coffee never could get up more than 28 *s.* a hundred weight beyond its value.

1270. How much is the coffee in England from British plantations, which is admitted at the low duty of 6 *d.*, above the price at which it is sold on the Continent?—It is 50 *s.* above it.

1271. What is the additional charge you have paid in carrying coffee from St. Domingo to the Cape of Good Hope, in order to come within the 9 *d.* duty instead of coming here?—I hand in a statement of an actual importation of 500 bags, which shows the charges to be 6 *s.* 6 *d.* to cover every expense, freight, insurance, and every other charge. The statement is as follows:—

STATEMENT of the Extra Expenses on 500 Bags of Coffee shipped at Port-au-Prince, Hayti, per Agnes, Captain Lamont, to the Cape of Good Hope, and from thence to London.

Net weight in London, 520 cwt. 2 qrs. 27 lbs.

	£.	s.	d.
Charges of Messrs. Philips and King at the Cape of Good Hope for transshipping and commission	33	19	6
Freight for the voyage, per ton, at the rate of £. 7 10 –			
If direct from Port-au-Prince to London, would have been 4 10 –			
On 520 cwt. a' excess, per ton £. 3 – –	78	–	–
Insurance on 1,200 *l.* a' 5 per cent. from Port-au-Prince direct to London, would have been 2½			
Excess a' 2½ on £. 1,200	30	–	–
Interest on 1,000 *l.* for six months' presumed extra time occupied in going to the Cape of Good Hope, more than if sent direct to London	25	–	–
£.	166	19	6

Which on 500 bags weighing 520 cwt. 2 qrs. 27 lb. gives about 6 *s.* 6 *d.* per cwt.

	£.	s.	d.
Duty now payable on coffee imported from, but not the growth of British possessions in the East Indies, per cwt.	4	4	–
Expense of sending there per the above statement	–	6	6
	4	10	6
Duty now payable on British plantation coffee	2	16	–
Preference or protection to British plantation coffee, by the existing scale of duties, per cwt. £.	1	14	6

By

	£.	s.	d.
By the proposed scale of duties, that on coffee imported from, but not the growth of British possessions in the East Indies, remains as above - -	4	10	6
Proposed duty on British plantation - - - - - - - - -	2	6	8
Preference or protection to British plantation coffee by the proposed scale of duties, per cwt. - - - - - - - - - - £.	2	3	10

The proposed duty, 4 *l.* 18 *s.* 0 *d.* on foreign coffee will therefore, like the existing duty of 7 *l.* per cwt., prove to be a prohibition.

1272. Mr. *Thornely.*] The extra duty of 2 *d.* a pound leads to the price of coffee here being 28 *s.* a cwt. beyond its value?—Yes.

1273. Mr. *Villiers.*] Do you know whether there has been an increased production in St. Domingo of late years?—I do not think that there is much alteration in that respect.

1274. Mr. *Williams.*] If any foreign coffee subject to the 1 *s.* and 1 *s.* 3 *d.* duty is sent to the Cape of Good Hope, or any other of our East India possessions, it may be exported direct to this country at the 9 *d.* duty?—It is done.

1275. There is no impediment in the way of it?—None.

1276. Does it not follow that the levying of the 1 *s.*, and the 1 *s.* 3 *d.* duty is a perfect nullity?—It is a nullity with regard to revenue, but an entire exclusion with regard to trade.

1277. In order to keep up that system this country has to pay at least 6 *s.* 6 *d.* a cwt. more for its coffee, by its being obliged to take the circuitous route, than if it came direct from foreign countries?—Not exactly, because the geographical position of Java and the Brazils will enable them to send coffee to the Cape of Good Hope, or to Singapore, and bring it from thence to England at a lower rate than I have stated we could send it at from St. Domingo.

1278. Mr. *Thornely.*] The freight from Brazil to the Cape or from Java to Singapore, and the loss of time, would be much less than from Hayti to the Cape of Good Hope?—Yes.

1279. *Chairman.*] Then they would supplant you in this market?—Yes, the Java people have already done so to a great extent.

1280. What would be the effect if the duty on coffee from St. Domingo was reduced from 15 *d.* to 10 ½ *d.* per pound, whilst the duty on coffee from British plantations was reduced to 5 *d.*, all coffees within the East India Company's Charter remaining at 9 *d.*?—I do not see that it can have the slightest effect whatever in any possible way; I think the circumstances will remain precisely as they are.

1281. Mr. *Thornely.*] Then the reduction from 15 *d.* to 10½ *d.* a pound in your opinion will not introduce the coffee of Hayti into the British market?—No, it will not; I have shown that all the British plantation coffee is already imported and cannot supply the consumption, consequently no change can be made there; I have shown that we pay 6 *s.* 6 *d.* cwt. charges from the most difficult place, as I may call St. Domingo, going round by the Cape, because a vessel laden with coffee may have to come to the latitude of Cape Finisterre before she can shape her course to the Cape of Good Hope; then 28 *s.*, the additional duty, and 6 *s.* 6 *d.* make 34 *s.* 6 *d.*, therefore how can it be supposed that we will bring coffee direct and pay 51 *s.* 4 *d.* when we can send it to the Cape of Good Hope and pay interest of money and all risks at 34 *s.* 6 *d.*?

1282. *Chairman.*] If you send it to the Cape you will have to pay 9 *d.* per pound duty, and if it comes direct it will be 1 ½ *d.* more; do you mean to say that to save that 1 ½ *d.* you will send it to the Cape?—Certainly, for it will not cost me ¾ *d.* per pound; 9 *s.* 4 *d.* a hundred weight is 1 *d.* a pound, and 6 *s.* 6 *d.* will cover all my charges of interest and expenses, therefore I shall not pay 14 *s.* when I can do the same thing for 6 *s.* 6 *d.*

1283. Is the coffee imported by the Cape from St. Domingo in British ships principally?—It must be in British ships.

1284. Are there any other articles of produce of St. Domingo that are prohibited from being imported here by high duties?—None that are prohibited, but the duty on mahogany is so high as materially to lower the consumption.

1285. What is the difference in the duty on mahogany from St. Domingo and Jamaica?—£. 1 a ton; but with mahogany we are peculiarly circumstanced; we have a monopoly of the finer qualities in St. Domingo, but the heavy duty that is

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levied in this country has very materially operated against the manufacture of cabinet furniture in this country.

1286. You mean that the additional duty excludes the finer sorts of mahogany that are produced in St. Domingo?—No, it does not exclude them, because there is no other country that produces them, but it lessens the consumption.

1287. Mr. *Villiers.*] Is that as a protection to the mahogany from the coast of Africa?—Not from Africa, but was intended as a protection to other colonies; but there is no other country that produces such mahogany as St. Domingo.

1288. *Chairman.*] In your opinion, would the revenue be increased if the duty was reduced to that which is paid in other countries?—There are only three duties on mahogany, one upon mahogany from Honduras, 30 *s.*; and Jamaica, 4 *l.*; and the other upon mahogany from foreign countries, 5 *l.* per ton.

1289. Sir *C. Douglas.*] That is a duty in favour of our colonies?—Yes, but the quality is so different that they can scarcely be said to interfere with each other.

1290. Mr. *A. Chapman.*] Is it not the practice to carry mahogany to one of our colonies and land it there, and bring it to England in the same way as coffee is brought through the Cape from foreign countries?—It was done formerly, but that was provided for by an addition to the duty; we could bring it at 1 *l.* extra charges, and Mr. Thomson, President of the Board of Trade, made an alteration from 4 *l.* to 5 *l.*

1291. Mr. *Villiers.*] Can you say whether that high rate of duty has led to that wood being used less in this country than it otherwise would have been?—Decidedly.

1292. Sir *C. Douglas.*] For what purposes is it chiefly used?—For furniture.

1293. *Chairman.*] Then in consequence of that high duty we are driven, as it were, to use an inferior article?—No, it does not act in that way, but it has deprived us entirely of one branch of trade, that is, the export of furniture; you have now no such thing in this country; formerly we had a most extensive export, and now we have an import of furniture.

1294. *Chairman.*] Do you know what the duty in France is?—It is very trifling, but Hamburgh is the principal place where we are opposed most; there is an extensive export from Hamburgh. I have known importations made of furniture into this country, furniture for private use, on terms that we could not compete with at all.

1295. Mr. *Chapman.*] They bring the St. Domingo mahogany to Hamburgh in foreign ships, manufacture it, and export it here and elsewhere?—Yes.

1296. Mr. *Villiers.*] And the manufacture of it is not inferior to any in England?—It is thought to be superior; but I would not wish to give an opinion upon that.

1297. Then your opinion is, that the duty defeats its purpose as a protection?—There is no protection, because no other country produces such mahogany, nor nearly such, except Cuba.

1298. And it defeats its purpose as regards the revenue?—Certainly, as a matter of opinion I should say so.

1299. *Chairman.*] Is it your opinion that that high duty on St. Domingo mahogany in England, as compared with the duties at Hamburgh and other places, deprives England of that manufacture?—Certainly.

1300. What is the ground for that opinion?—I know that there is a considerable export from Hamburgh, and an import into this country from Hamburgh.

1301. Are you aware what the comparative wages in making up that manufacture are in the two countries?—No; but I should not think that the difference of wages in Hamburgh would be much; if the article were made in the interior there might be a difference.

1302. Do you know whether that furniture is made in Hamburgh?—Yes, it is.

1303. Mr. *Chapman.*] To what countries are the exports made from Hamburgh?—To the colonies, South America, and the East Indies.

1304. *Chairman.*] Will you state what effect those prohibitive and high duties have on the commerce between England and Hayti?—The effect, in my opinion, judging from observation and the returns, is a reduction of the exports of this country into Hayti.

1305. Do you know what our exports to Hayti have been in the last two years?—No, not for the last two years; the last return I have seen is for 1837. In 1831

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our exports appear, by the returns, to be 376,103*l.*; in 1835 they were about the same; but I find in 1837 they were only about 171,000*l.*

1306. Then they are reduced to one-half of what they were?—Eighteen hundred and thirty-seven is rather a bad year; I should not think they are reduced so much as that, if we were to come up to the present day; but there has been a considerable decline.

1307. Mr. *Thornely.*] Do not vessels ultimately bound with goods from Hayti, frequently call at intermediate ports and land part of their cargoes there?—They do.

1308. At what ports chiefly?—Perhaps chiefly at St. Thomas.

1309. *Chairman.*] What were the articles exported in 1837 principally?—Linen and cotton cloths are the principal articles.

1310. Is it your opinion that if the duties were so reduced as to admit the introduction into this country of coffee and mahogany to a greater extent, our commerce would increase in proportion?—Yes, I have no doubt of it.

1311. Mr. *Villiers.*] Are you aware where they now get those things from?—They get a considerable part from Germany; for instance, hosiery they get almost exclusively from Germany, and we ship none.

1312. Do you know whether they ship the hosiery from Germany cheaper than they can get it from this country?—Yes; cheaper than we can supply it, for I have had the patterns sent to me.

1313. What are the other articles that we used to supply them with, that they now get from Germany?—Hardware we sent to them, and we send them now much less; we send a little, but very little.

1314. On what ground do you send less?—Because on the Continent they undersell us.

1315. Are there any other articles?—The coarse light linens.

1316. Do they get any from the United States?—Very little.

1317. *Chairman.*] Then Germany is the only competing country?—Germany and France.

1318. What do they send from France?—Prints and checks.

1319. Can they sell these articles cheaper than we can?—The fine they can; we supply them with coarse a good deal; France has always supplied some of the prints and checks, but their sale of hosiery and hardware has increased upon ours; of hosiery we now can send none, of hardware but little, and of coarse light linens but little.

1320. Mr. *Villiers.*] You believe that the trade with this country and Hayti is declining?—I do.

1321. Mr. *Williams.*] Do you think the total quantity of manufactured goods consumed in Hayti was as great in 1837 as in 1831?—I should think there has been no great change in that respect.

1322. *Chairman.*] Is it your opinion, that the exports from this country to St. Domingo have been diminished since 1831, in consequence of our duties prohibiting the import of their produce?—It is.

1323. Is it your opinion that a reduction of those duties would regain that trade in St. Domingo?—I should think it would to a very considerable extent.

1324. What are the class of merchants who are in the St. Domingo trade?—British, French and Germans.

1325. Mr. *Villiers.*] You say that a reduction of the duties would restore the trade; it would not restore the trade in those articles which they get cheaper from Germany?—No; for there are charges which we are obliged to pay them; they have the advantage of carrying on their trade both from their own country to Hayti, and from Hayti to their own country direct, and of keeping it in their own hands, which every merchant would wish to do. They save all the charges which we are obliged to pay, the commission and other charges.

1326. *Chairman.*] What per-centage would that be?—About three per cent. is the commission, and the insurance is higher to other countries than it is to this; because our insurers will not insure favourably any article that they do not inspect themselves, or that does not come to their ports.

1327. Then do you think that the amount of those charges which the British merchant pays on the trade is sufficient to give the foreigner a decided advantage?—Not the charges alone; but there is also a great advantage in a man seeing his own produce, having it in his own hands, and dealing with it himself.

1328. Mr. *Thornely.*] What duty is paid on the importation of British goods

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into Hayti?—After the declaration of the independence of Hayti the people of Hayti thought they owed an obligation to the people of Great Britain, and they established a scale of duties, allowing a great advantage to the British manufacturer, that continued to 1824; during all the time that I was in that country we paid seven per cent. on the tariff valuation, and every other country paid 12 *s.* In 1824 they took umbrage, it was said, at our not recognising them at the same time that we recognised the other new countries on the continent of South America: they said, if we treated them in that way, they saw no reason why they should continue us on a different footing from others; and they put us on the same footing. The duties now are almost all fixed, and all nations pay the same.

1329. *Chairman.*] Are you able to state how far the population of Hayti is increasing so as lead us to expect from that place an increase in trade, or a consumption of our manufactures?—I do not know that I could say that there has been any great increase.

1330. Mr. *Thornely.*] What number of British vessels clear out annually from the ports of the United Kingdom destined remotely or directly to the island of Hayti?—I should say about an average of 60.

1331. What number of British vessels return in the year from the island of Hayti direct?—Of those laden with coffee one in 10, hardly so much.

1332. *Chairman.*] Where do the others go?—To different parts of the Continent; to Hamburgh, Antwerp, and Trieste, occasionally to Copenhagen, and occasionally to Rotterdam, Bremen, &c.

1333. Mr. *Thornely.*] Then the course of the trade is for about 60 vessels to clear out annually for the island of Hayti, and for about nine-tenths of those to proceed from the island of Hayti to foreign ports, the produce not being admitted into this country?—Yes, I should say so, but I am speaking on hazard.

1334. *Chairman.*] Then the British shipping is thereby injured?—Yes, it is injured, but not to so great an extent, because the shipping is employed; they go to the Continent and elsewhere. If I may be allowed to make a remark upon what the consequence of our present position with regard to the import of coffee is, I should say that my own observation leads me to conclude that St. Domingo coffee under the contemplated duty, or under the present duty, cannot be brought into this country. The two first cargoes that came did well, they got a profit after paying the duty and charges. Those that have lately come and whose cargoes are some of them in this port at present, cannot realize the 6 *s.* 6 *d.* extra; they would have done better by perhaps 4 *s.* or 5 *s.* a cwt. if that coffee had been sent to the Continent. There are several others more to come, and I do not see that there is any chance of improvement now that the situation of Java and Brazil will enable those countries to send their coffee to the Cape of Good Hope under more favourable circumstances than the people of Hayti. The coffee of Cuba, because their coffee is suitable to the taste of this country, will also come here, but not to a great extent. The supply then will be from those three countries, Brazil, Java, and part from Cuba. Now I may remark to the Committee that Brazil is a slave country, and so is Cuba, and I perhaps ought to remark in fairness that St. Domingo is a free country, and has been so for the last 50 years, so that we shall be supplied with slave grown coffee, whilst the free coffee will be excluded. We are the greatest growers in the world of free coffee, and it is quite impossible for us to compete with Java and Brazil.

1335. Mr. *Villiers.*] If there was no duty on foreign coffee do you think Hayti could compete with Java and Brazil?—There is no question of it; we do it on the Continent, where we are on equal terms.

1336. Then you have no doubt that coffee, produced by free labour, could compete with coffee produced by slave labour?—There is no doubt of that.

1337. *Chairman.*] If the duty was reduced so as to be only 3 *d.* more than the British plantation coffee, would that induce an importation direct from St. Domingo?—If all countries were placed on the same footing it would.

1338. If all coffee was at 8 *d.*, would that permit the importation of St. Domingo coffee?—It would certainly.

1339. So that an alteration of the present duties to 8 *d.*, placing St. Domingo on the same footing with the possessions east of the Cape of Good Hope, and making British plantation coffee 5 *d.*, would give you in St. Domingo a better chance of import than you now have?—Undoubtedly, the only difference would be to this country; it would be no difference to Hayti.

1340. Have

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1340. Have you any suggestions to offer upon any point that, in your opinion, would promote the commercial intercourse between St. Domingo and this country? I think that St. Domingo would be satisfied if placed on the same footing as other countries, not British plantation; but I am afraid of the contemplated change, not because it puts them in a worse position, but because it draws their attention to their position; and I have already shown that they have deprived us of one great benefit, because they thought they were slighted; and I fear that they may be now induced to put us in a worse position than other countries, where their produce is freely admitted.

1341. Then you are fearful that they will lay discriminating duties on articles of commerce from England more than from countries on the continent of Europe, where their coffee is received?—Yes.

1342. Mr. *Villiers.*] At present there is no differential duty?—No, they are all alike.

1343. *Chairman.*] Could you state how much the British consumer pays more for his coffee under the existing system than he would pay if the St. Domingo coffee was introduced, looking to the prime cost of the article?—I should say that he pays just as much more as the difference between St. Domingo and Ceylon coffee.

1344. Ceylon coffee being at the present moment from 80 *s.* to 85 *s.* and St. Domingo from 43 *s.* to 44 *s.* per cwt.?—Yes; 50 *s.* is not the price of St. Domingo coffee for export; it is the price, with the advantage of bringing it at the 9 *d.* duty, which allows something for the extra charges, but not much. Here are two samples of coffee (*producing the same*) which I would show to any dealer almost in London, and I would vouch that he would not be able to say which is the better quality, and that he would not be able to tell me which was which; the one sells at 50 *s.*, St. Domingo, and the other at 92 *s.*, Jamaica coffee, but this 50 *s.* is the privileged coffee; it is not the St. Domingo coffee; on the Continent without the privilege it would be worth 44 *s.*

1345. You mean that without the additional expense of going round the Cape of Good Hope it could be sold at 44 *s.*?—Yes, I should be very glad to sell it at that.

1346. So that the St. Domingo coffee could be imported into this country and sold at this time, at one-half less than we are paying for Jamaica coffee?—Yes.

James Deacon Hume, Esq. called in; and further Examined.

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1347. *Chairman.*] HAVE you brought the list of goods subject to protective duties on importation which you were requested at the last meeting to prepare?—I have made out a list, in which I believe I have pretty well included all articles the duties upon which may be said to have a protective effect. (*The witness delivered in the same, which was read as follows*):

A List of Goods, subject on Importation to Protective Duties, divided into Three Classes, with regard to the different degrees of their respective importance to the Revenue or to Trade.

Class 1.

Corn.	Glass.	Cattle }
Malt (prohibited).	China.	Sheep } (prohibited.)
Silks.	Earthenware.	Swine }
Linens.	Cordage.	Brandy.
Woollens.	Hats, Felt, &c.	Geneva.
Cottons.	Watches.	Sugar.
Copper.	Paper.	Coffee.
Tin.	Plate.	Rum.
Fish and Fish Oil.	Carriages.	Timber.
Whalebone.	Beef and Pork, salted.	
Hardware.	Butcher Meat (prohibited)	

Class 2.

Lace.	Straw Platting.	Jewellery.
Shawls.	Shoes and Boots.	Turnery.
Gauze of Thread.	Embroidery and Needle-work.	Musical Instruments.
Gloves.	Buttons.	Picture Frames.
Straw Hats and Bonnets.		Telescopes.

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Wire.	Oak Timber.	Beer.
Leather.	Seeds.	Cider.
Parchment.	Butter.	Meal.
Mill Boards.	Cheese.	Mustard.
Casks.	Starch.	Essential Oils.
Twine.	Tallow.	Oil of Turpentine.
Whipcord.	Soap.	Rosin.
Corks, made.	Candles.	Turpentine.
Hides and Skins.	Vinegar.	Tar.
Oak Bark.	Hops.	Pitch.

Class 3.

Lead.	Tiles.	Pearl Barley.
Spelter.	Clinkers.	Arrow Root.
Manganese Ore.	Hones.	Nuts.
Stone.	Whetstones.	Truffles.
Gypsum.	Hams.	Flower Roots.
Alum.	Tongues.	Basket Rods.
Alkali.	Bacon.	Bullrushes.
Barilla.	Lard.	Quills.
Black Lead.	Eggs.	Pens.
Copperas.	Sausages.	Feathers.
Smalts.	Bladders.	Camomile Flowers.
Brass powder.	Pickles.	Lavender Flowers.
Camphor, refined.	Wax.	Macaroni.
Tinfoil.	Honey.	Rice.
Chalk.	Onions.	Chip Hats.
Crayons.	Potatoes.	Baskets.
Ashes.	Hay.	Mats and Matting.
Tobacco Pipes.	Grease.	Vellum.
Bricks.	Glue.	

I have thought it well to divide them into three classes, not perhaps with the strictest regularity, but because the degree of importance in the different cases differs very considerably. I have put in the first class those to which I conceive the greatest importance must be attached as regards protection, and also taking into view the revenue which the articles, many of them, produce. Keeping in mind the same purpose, I have arranged the second class and the third class upon the same principle.

1348. Will you explain more fully the principle upon which you have made this division into three classes?—With reference to what is termed the minor or the major classes of articles; the degree of importance of those articles will not be ascertained by the amount of duty that either has been received or would be received. The fisheries pay very little duty, but at the same time an attempt to take away the protection from the fisheries would be deemed a very strong measure indeed. I therefore would say, that I have classed them rather with regard to the difficulty which might attend any change of system. In reference to those in the first class I think the opposition to the removal would be the greatest; in reference to those in the second the struggle would be perhaps somewhat less; and in reference to those in the third class, I conceive that the duties might be removed with very little difficulty or objection.

1349. Mr. *Villiers*.] It is from your experience at the Board of Trade that you have learnt that great importance is attached to those duties by particular interests?—Yes, and in proportion to that importance I have endeavoured to class the goods in different ranks.

1350. *Chairman*.] Have you any observations to make on each of those classes?—In the first class I place corn, silks, linens, woollens; among metals I take copper and tin; then fish and fish oil with reference to the fisheries and navigation; hardware and cordage, and various other articles, the manufacture of which, or the raising of which are considered to be of great importance in this country. Those articles, therefore, are articles which can hardly be said to be productive to the revenue, for in fact the high amount of the protection prevents the admission of the foreign articles; but as I have not distinguished the articles where the protection is imposed for the benefit of the colonies, I have in the first class put sugar, and coffee, and rum, and timber; those are articles very productive, as we know, to the revenue. Were no other consideration to guide us, we cannot doubt that the revenue would be very greatly increased if the tropical productions and wood

were

were allowed to be imported upon terms which would bring them in abundance from other countries.

1351. Mr. *Williams.*] Do you think that if any considerable reduction were made in the duties upon those articles which you have enumerated, it would affect very important interests in this country?—I think that partially made, many of those interests would be very considerably affected, and perhaps some under any circumstances whatever, but I do not contemplate the removal of the protection upon those articles in the first class, unless as part of a general system, and then I think that very few British interests would be affected at all by such a compendious change, and scarcely any materially.

1352. *Chairman.*] Are we to understand that you would recommend a complete revision of the whole system of protective duties, and that the change should be made simultaneously, as nearly as possible?—I conceive, certainly, that the whole should be done simultaneously, if it were done in respect of those goods which I have put in the first class. I can imagine that you might begin at the other end and remove the protections in the third class, and so upwards, to the second, without any material effect; but upon the principle upon which those which are in the first class have been placed there by me, I should say that they were either the last to be done, or only in consequence of a total change of system.

1353. Mr. *Williams.*] Upon what principle could you recommend a general change of the system in levying the import duties upon articles, by the introduction of which at a less duty the manufactures of this country would be seriously affected?—Upon the principle of general national benefit. The question is, whether we mean the nation, or whether we mean to serve particular individuals; I speak, whether from habit, from my own turn of mind, or from official circumstances, in behalf of the nation, or of the country at large.

1354. In the general change you contemplate, you contemplate that a great reduction of the taxation should take place which now so heavily presses upon the working men of this country, and so disproportionately as compared with the working men of other countries, who are producing articles to compete with the produce of their industry?—If, by the question are meant taxes upon a particular commodity, I conceive certainly those taxes must be countervailed by at least equal taxes on the rival article imported from abroad. But if the question means the general taxation of the country falling on the subsistence and expenditure of the people, then I must beg to submit in the strongest terms in which I can possibly give any opinion, that the general taxation of the country is no ground whatever for protection; any attempt to relieve any interest from any portion of that general taxation by raising arbitrarily the price of the article which they make is only a violent manner of shifting their share of the burthen to other shoulders. If on account of the general taxes upon subsistence paid by any class of people you forcibly raise to the consumer the price of the article which that class produces, you then relieve them from taxation, supposing you measure the matter fairly and correctly: and I have never been able to see the least ground why any one class of the people should be relieved from taxation, and why the other parts should be compelled to pay their proportion for them as well as their own.

1355. Sir *H. Parnell.*] Will you explain what you mean in your last answer by general taxation and special taxation?—I will illustrate my opinion by speaking of particular articles. We pay in this country an internal tax upon soap and upon vinegar; it would be very wrong, I conceive, to suffer soap or vinegar to be imported without also being charged with an import duty equal to those taxes, but the taxes borne by the makers of vinegar and soap in the articles of their consumption and the consumption of their families, their food, their liquors, their sugar, their tea, or anything else; the taxes they pay in that shape upon the articles of their consumption are of a very different nature, and those are the taxes with regard to which I mean to express my opinion that there is no ground whatever for a protecting duty, in order that they may be better able to compete with the foreigner, for it is impossible to do that without causing some other parties to pay more taxes than they otherwise would do. The whole community bear their share of those taxes without any assistance; of course by the whole community I mean the consumers of vinegar and the consumers of soap.

1356. Then general taxation does not add to prices?—That may be a very difficult question, and there are so many elements in price that one can hardly give a

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positive opinion; I think myself that price must always be determined by supply and demand.

1357. But the cheapest manufactures we have are subject to the whole general taxation of the country?—The manufactures which are so cheap that we export them in large quantities, have no protection; the parties who make them decidedly pay all their taxes of consumption; but this shows a power of supply and a foreign demand.

1358. *Chairman.*] Do you mean the manufacture of cotton and other articles, of which we export large quantities?—It may truly be said so of cottons, because, though there is a duty upon foreign cottons, having the character of a protective duty, I believe it to be inoperative, particularly when we consider how much is exported; and as I consider that duty to be of no service to the people concerned in the cotton manufacture, I conceive that they pay, out of their produce and their labour, all the taxes upon all they consume in this country.

1359. Then the only import duty which they require on the cotton manufactures would be a duty equal to that imposed on the raw material which they import?—Yes, or any other ingredient which they may use in the manufacture, such as their dyes and gums.

1360. Mr. *Williams.*] If it can be proved that one-half of the wages of the working men in this country are taken from them in taxes, and that a very small amount of taxation, comparatively, is taken from the wages of the working men in other countries, who compete with our working men in the production of certain articles, is it your opinion, in such a case, that if the foreigner can produce an article cheaper by his paying less taxes, that the production of his labour should be admitted into this country, and that the trade should be entirely lost to our manufacturers?—The comparison which I should draw is not between the taxes which would be paid by the manufacturer of the goods alluded to here, and the taxes paid by the manufacturers abroad, which must vary greatly. I should consider what taxes fall properly upon that class of manufacturers in this country, and those which fall upon the other operatives who cannot be protected in any way. I conceive that every person in this country must pay, out of his own sources, the taxes which fall upon the quantity of taxable commodities which he consumes, and that there is no question as to relieving him of those taxes that can ever afford the slightest ground for throwing them upon other people by protection against the foreign article of the same nature as that which he makes.

1361. Then is it your opinion that the working men of this country, so large a portion of whose wages are taken from them in taxes, ought not to have any protection at all against the cheaper productions of the working men of countries that comparatively pay no taxes?—Certainly, that is my decided opinion; I think the small amount of taxes paid by persons abroad is no ground for giving protection to the commodity here, for this reason, that it is only in such a case shifting the taxes from the party intended to be relieved to others here who are to be the consumers of those commodities. You cannot throw the tax on the foreigner, but only on other British subjects.

1362. In the case of a working man in a foreign country receiving wages of 6 *s.* per week, with which he can get as many of the necessaries of life as the working man of this country with 10 *s.* a week; if the skill of those two workmen is equal, would you say that the production of the labour of the foreign workman should entirely supersede the labour of the English workman, or that the English workman must come down from 10 *s.* a week to 6 *s.* a week, so as to be upon an equality in point of production of the article he manufactures with the foreign workman?—I should not consider the taxes or the wages paid or received in this and the foreign country as one of the elements of my calculation. If there is any commodity made in this country that stands really in the predicament supposed in the question, then I must conclude, that that is one of those things which we should cease to make here; we do not make everything, but we do know that we make an enormous quantity of things, and that we export a great quantity of articles; and therefore I must suppose that we can very safely and properly leave the interests of parties to determine what they shall make and what they shall not make in this country; and without enabling some of them to live tax-free.

1363. You are aware that but for the protective duties the silk trade of this country, and the stocking trade of this country, and some other important branches of trade, would be entirely lost on account of the ability of the foreign manufacturers to produce the article cheaper than they can in this country; would you in that

case

case say that the great interests, both as to the master manufacturers and the working men that are now employed in those trades, should be annihilated, which would be the natural consequence of allowing silks, stockings, and the other articles I have alluded to, to be imported into this country free of duty?—I do not conceive that it is so clear a case that those trades would be annihilated if the protection was taken from them as a part of a general system of relinquishing all protection, but I am far from supposing that a change to a totally free system would not make many changes in the employment of the industry of this country, and it is possible that that change might lead to the relinquishing of some branches of the silk, and even of cotton manufactures. But with the reliance that I have upon the effect of a general system of free trade, I cannot bring my mind to believe that we should not make stockings, or manufacture silk very largely in this country, if all protection were removed, provided that the system was general, so that the expense of living of the labourers in those cases which the several questions have so particularly pointed at, should be reduced to the natural amount. That must certainly be understood to mean that the corn trade should be free, that meat, that every article of consumption should for the future be free, and were that the case, no change being made in the revenue, I can scarcely believe that the natural effect would not be to raise the product of the revenue a fourth, or perhaps a third greater than it is, without laying on a single additional duty; and in that case we clearly see how easy it would be to relieve those parties who are now much pressed by competition from those taxes, which were considered to oppress them to the greatest degree, and to place them on a fairer footing with the foreign competitors than they now are. I believe the necessity of protection is occasioned almost entirely by protection itself.

1364. Then I understand you, in the opinion you have given, to contemplate placing the working men of this country upon the same, or nearly the same footing as the workmen of other countries?—I would place them on the same footing.

1365. *Chairman.*] Do you mean by placing them on the same footing, that you would abolish all those monopolies as regards food in this country, and which are the cause of that great difference between the condition of the labouring people here and abroad?—Most certainly; I should never think of exposing trades situated in the manner which is contemplated in the previous question, to an open competition with foreigners, while I left them burthened,—not with taxes I beg to be understood, but with the operation of protections in other cases, and for the emolument of other parties.

1366. You are aware that there is a protective duty of 3*s.* 6*d.* per pound on thrown silk; in the changes contemplated in the former answer, you would withdraw that protection from the silk trade?—Certainly so, with regard to thrown silk, which is only a partial manufacture, and is of very great importance to the completion of the manufacture; but I merely mean my answers to go entirely to the whole case of home protection.

1367. Are you aware that the debenture given under the silk duty recovers a large portion of that duty?—I have not lately seen any account, but I know that the debenture has, at various periods, sold for nearly the amount of the duty; and this is to the importer, in effect, a reduction of that duty. But this is only a proof of our power in the silk manufactures, for the effect is produced entirely by the quantity of goods which we can manufacture for foreign markets; while it leaves the throwster almost without protection.

1368. Mr. *Villiers.*] I understand you to say, that if there is any difference in the cost of living in this country and in other countries, or that we are under disadvantage in competition with them, it chiefly arises from the protective system?—That is my opinion; with our great command of trade, our navigation, our capital, and our geographical position, if trade in this country was perfectly free, and we were enabled to obtain in the cheapest markets, upon even terms, all the commodities we want, I can see no reason why this should not be one of the cheapest countries to live in that any civilized populous country can be. There are many matters in which density of population leads to cheapness.

1369. Then when you speak of competition from cheaper labour abroad, you mean when the people here being heavily taxed to the State, their burdens are increased by taxes to support particular interests?—Exactly; I conceive protection to be a positive increase of taxes, not less positive than if an additional tax were put upon the commodity itself; whatever the compulsory amount is that you pay more

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than the natural amount, it is to the consumer as effectual a tax as if it were collected by the tax-gatherer, the custom-house officer, or the excise.

1370. You did not mean to say that general taxation did not affect prices, but that it afforded no excuse for protection?—Certainly; what I mean is, that the general taxation is not a ground for taking the burden off one portion of the community, and laying it, as it must be borne by some one, on another portion, that second portion paying double, the other paying none. If I might illustrate this, I would take the article of corn; supposing the taxes paid by the landed interest in their personal and domestic expenditure should amount to 10 *s.* a quarter upon the corn raised upon their lands, and you put 10 *s.* upon foreign corn, while you habitually import it and pay that 10 *s.*, thus raising the price of all that is produced at home by 10 *s.*, I conceive that 10 *s.* to be a burden thrown upon the other parts of the community, and that the landed proprietor literally lives in this country without paying any tax at all.

1371. You observed, in a former part of your evidence, that one protection was constantly a ground for claiming another?—It furnishes a plea always to parties who are ever seeking pleas for asking for protection; it is particularly and everlastingly, as far as my own observation goes, alluded to by the landed interest.

1372. And it frequently occurs that when one interest has thus got itself exempt from taxation, it has reimposed the tax upon itself by having to pay it as protection upon other productions?—Whatever the proportion may be between the protected goods produced by the party, and his expenditure in the general articles of consumption, he gives and receives in that proportion; if they are equal, then he certainly does, in my opinion, restore the money back again to the other protected parties. I will suppose that there are 100 trades and 100 commodities, and that you give a certain measure of protection to every one of them, well measured as far as the nature of the goods will admit, then I conceive that those 100 parties would find all their cases completely neutralized; each would receive from the system a benefit as one, and would pay it away in driblets to the ninety-nine, and thus they would all be brought to the same position as if none were protected at all.

1373. But if one interest was more powerful than the other 99, it is possible that it might get some advantage over the others?—The great evil of protection is, that it cannot be made just, equal, and equitable. In my illustration just now, I supposed that you could find a way of protecting each in an equal proportion, but that is not possible.

1374. Sir *C. Douglas.*] Is the abolition of the corn laws inseparable from the opinion you entertain that the removal of import duties ought to take place?—Just so; that is the great article, and I conceive that otherwise we should expose our manufactures to the most unfair competition with foreigners, not because of the light taxes which foreigners pay, but because of the general cheapness of living, from having corn and other provisions upon better terms than we have. I think that the first necessaries of life should be the first articles to be set free.

1375. Then from that last answer the Committee may understand that you mean a total abolition of the corn laws?—Certainly, and I should prefer the total abolition; I cannot see any ground whatever for any countervailing tax upon corn, I cannot perceive anything in the principle of protection that is peculiar to corn. British corn does not contribute to the public revenue; there is therefore no charge upon it to be countervailed.

1376. Then you would not even allow a small fixed duty?—My opinion is that there is no ground for any duty; the only ground I can perceive is to countervail charges in the production of corn. I know that there are a great many charges which the landed interest conceive to be peculiarly on them, and to fall upon their productions; but as far as I have been able to investigate those charges, I think they have services in return for them, and they do not go to the public revenue; they are of a local nature, and I think the farmers are so much better off and so much more enabled to raise the commodity with advantage by reason of those local charges since they have facilities in return equal to the payment: and I do firmly believe that any country that has not the system of raising funds for the purposes for which those local funds are raised, would be at a great disadvantage in the production of agricultural produce.

1377. Mr. *Villiers.*] You are only alluding to what is just, and not to what it may be wise to do; you are referring to what the landed interest might or might not claim in justice, not to what it might be necessary to concede to them?—To what they claim in justice, and upon that the only thing that can be urged as a plea

is the countervailing duty to set against positive taxes paid to the State, not their local rates and charges. It may be sometimes wise to concede what you have not the power to refuse.

1378. Sir *C. Douglas.*] If the corn laws were totally abolished, and consequently that part of our provisions and food were brought in from other countries, do you agree with those who think that a great deal of land would be thrown out of cultivation?—By throwing land out of cultivation I presume is meant converting arable into grass land. It is a wrong term, I think, to use, though I know it is a common term. I believe that much land would be thrown out of arable cultivation, and I believe that one of the great evils of our agriculture is, the misappropriation of the soil; I believe there is a great deal too large a proportion of land under the plough, and too small a portion under grass. The difficulty of raising lean stock in this country for the purpose of fattening is so great, that it is the chief cause of the high price of meat; and I am quite pursuaded that if a very large breadth of that arable land which can scarcely be cultivated to advantage were turned back to grass, the effect would be, to reduce the quantity of corn produced in this country so much, as to make it impossible for the foreigner to fill the vacuum at a low price, and that the general result would be, that it would produce a lower price of meat, there being a power of increased consumption in the present state of the country in the article of meat that is almost immeasurable. When we reflect upon the extremely small portion of meat eaten every day by the most robust labourers in the country, who are of course by far the most numerous portion of the population, if we were only to suppose them to have every day a fair moderate meal of meat, the increase of demand for meat, and for inferior meat,—for cattle not fatted to the highest pitch of perfection, such as would be suitable to the produce of land of inferior qualities,—would be so great, that there would be no want of good employment for any of the land that we possess within our boundaries.

1379. Do not you suppose that the corn laws have had a tendency to bring the poor lands into cultivation?—I think they have tended to break up land which had better have remained in grass. If the question means waste land, there can be no doubt that the demand for produce has led to the breaking up of commons, and so far that is a great benefit; but it by no means follows that it should be kept permanently under plough when there is a much greater demand for grass. With regard to the effect of the protection on our corn, that can hardly be said to have been the cause of the breaking up of so much land, because I believe it is in the knowledge of most people that the era in which the lands were chiefly broken up was during the period of the war, and that corn was being imported without any restraint whatever through the whole of that period. I believe that many parties have since repented that they have broken up their lands.

1380. *Chairman.*] Were not prices during all that time of increased cultivation very high?—Yes, the prices were the stimulus to the conversion of the grass land into arable land, without the aid of any corn law.

1381. Mr. *Villiers.*] Would not the effect of population increasing, and commerce and manufactures prospering, be to lead to the breaking up of waste lands, and to a greater demand being created for the soil?—The breaking up of waste land is a process that one would always wish to see going forward; the very idea of land lying waste is repugnant to one's feelings, as long as it can be applied to any use, but that is a very different thing from having in cultivation a disproportion of arable.

1382. But independently of those protective duties, would it not be the tendency of increased population, and the extension of manufactures, to create a greater demand for the use of the soil?—The inducement to break up waste land would not be directly the protection, but the price, and whatever was the cause of a high price would lead to the cultivation of the waste lands, whether it were a state of war, the increase of population, or anything else; as long as there was a good price for the produce of land, parties possessing or having a right to those waste lands would bring them into cultivation.

1383. But looking at the limited extent of this island, should you not suppose that if the manufactures prospered and population increased, the price of land must always be high?—In looking to the increase of the population, which has doubled in the last half century, one does not know how to limit the price of land in this country, provided through no bad policy the increase of that population and its prosperity are not checked.

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1384. It is within your experience that the price of land has risen enormously in this country?—That is a matter of general notoriety, without any party being able to know precisely how the matter stands; but as far as the little information I have got upon the matter goes, I believe an exhibition of the rent-rolls of different parts of the country for the last half century would lay before the public eye one of the most astounding accounts that ever was witnessed.

1385. Do you not connect that increase in the price of land with the start in manufactures which we took towards the latter end of the last century?—I cannot attribute it to any other cause; the war led in the first instance to what may be said to have been a wasteful consumption of food; a large portion of people who were subsisting at home with the greatest economy, were converted into soldiers and sailors, and were supported at the public expense, but the great peculiarity of that period was the commencement of the great increase of our manufactures, the bringing to perfection of Mr. Arkwright's system, the introduction of steam power, and the vast improvements of machinery; we were the first to adopt those improvements, and from the circumstance of the rest of the world being so much more disadvantageously placed in the war of that time, they were then unable to follow us, but time and peace have altered the case much, and we cannot expect to reap the same benefits after a certain period from any new discovery, however great it may be, that we did in the earlier stages. The cause of the increase in the value of land was the start in manufactures; but we kept the start the longer by reason of the war.

1386. Can you expect any decrease of the value of land from any other cause but the decline of manufactures in this country?—No; that is the only matter to which I look with any apprehension as regards the prosperity of this country.

1387. Mr. *Williams.*] Am I correct in understanding you to express it as your opinion, that notwithstanding our heavy taxation we could under a system of free trade compete with foreign countries in our manufactures and the production of corn?—I conceive that it is clearly proved that we could in those manufactures that we are calculated for, conduct them with success, because we are now conducting them successfully, although the people are not only burdened with the taxes alluded to, but according to my opinion also with a large portion of the taxes which properly belong to the protected parties; I therefore think that our best manufactures are burdened by protections, and not assisted by them.

1388. A small portion of the 50,000,000 *l.* or 52,000,000 *l.* of taxes which are paid by the people of this country, are produced from articles on which the tax is imposed for their protection against foreign manufactures?—I conceive a very small portion, because the very circumstance of the tax being laid for the purpose of preventing importation, implies that little revenue will be received; if much were received it would cease to be a protection.

1389. Then is it your opinion that with the continuance of the imposition of taxes to the amount of 50,000,000 *l.* upon the people of this country, they will be able to compete with all the various productions of foreign countries where taxation is very small indeed?—They do compete now, and export in the face of those other countries 50,000,000 *l.* of the produce of their industry.

1390. At the present time is not a most extraordinary progress being made in different branches of manufacture in Germany, and other parts of the Continent, where a few years ago the manufactories were producing comparatively very small quantities?—I believe that that is the case, and it is a subject of great uneasiness, I confess, to my mind. I think I see a change taking place, and that we may find ourselves mistaken in supposing that we can always retain the trade, which having commenced with great advantage in the first instance, we were in the early stages allowed to carry on to a great extent; but it is because I fear this, because I see the power of competition rising abroad, and because I expect those countries will some day drive us out of the foreign market, and thus deprive us of our means of exportation, that I am so anxious to remove what I think are the impediments to an equal power of competition on our part with those foreign countries.

1391. Mr. *Villiers.*] Is not the general taxation less now than it was a few years ago, in this country?—The taxation is considerably less upon every individual. The sum raised is the same, but the taxes which we have repealed since the year 1819, when the general settlement after the war may be said to have been made, I believe in round numbers may be considered at 16,000,000 *l.* or 17,000,000 *l.* a year; the remaining taxes, in consequence of the increase of population, and what has hitherto been the prosperous state of the country, producing alone a greater

greater amount than they formerly produced, in conjunction with those which have been repealed.

1392. *Chairman.*] In reference to your former answer, will you state what are the "impediments" to British commerce competing in foreign countries with that of the Continent?—The impediments are of the nature which has been pointed out in several of the preceding questions, namely, the expense of living in this country. It is true that the portion of that expense which consists of taxes has been expressly mentioned, but I conceive the general expense of living, and the charges upon that living, which are taken out of the pockets of the consumers by the protective system, and do not go into the revenue, are almost as large a portion as that which the revenue itself takes. Another impediment arising out of the protective system is the checking of commercial intercourse with other countries, and preventing our manufacturers from obtaining their best returns for the goods they can export.

1393. Mr. *Williams.*] Does it not appear to you from the great progress which has been made of very late years indeed, in manufactures in Germany and other countries on the Continent, that at no distant time the wages of the labourers and working men of this country must come down to as low a point as the rate of wages in those countries, if we are to maintain our trade?—The progress in manufactures which is observable abroad is such, that unless we do take some strong measures in this country, for the purpose of putting our population upon a natural footing, and therefore upon nearly the same footing with their competitors, I do look forward with considerable apprehension to the trade of this country suffering considerably; that is a reason, in my mind, for taking off all protections, and is a very different operation from that which would go to the imposing of protecting duties for the express purpose of reimbursing particular interests for the taxes which they pay in ordinary consumption. The foreign manufacturers have shown that they can make the goods; it requires time to enable them to make enough to supplant us.

1394. Mr. *Chapman.*] In your last examination, in reply to question 1236, put to you by the Chairman, you stated that you were of opinion that it would be advisable, as far as regarded timber duties, that the shipowners ought in that trade to have their ships valued and paid off, and that no loss would accrue to the revenue in consequence of the abolition of the differential duty; are you aware, in giving that opinion, that two-thirds of the shipping of this country are what is called of the second class, and fit only for the carriage of timber and other inferior cargoes?—I certainly am not aware, and I cannot help considerably doubting whether two-thirds of the ships of this country are in that state that fits them only for timber; I think that a very considerable proportion may be, but there are other inferior trades besides that of timber. As far as I recollect the point at issue in the examination you refer to, the question was, as to the means of retreating from the system of protection to the timber trade, by compensating parties; and the opinion, if I recollect right, that I gave was, that the loss which the country sustains in one year, in the Canada trade, would, for that purpose, be quite enough to buy for breaking up a sufficient number of the worst and oldest ships before the next year, and before any fresh expenditure was laid upon the ships after their arrival from the last voyage, and thus stop the loss in future.

1395. In looking at the book at Lloyd's wherein a list of all the ships of this country is entered, are you aware that more than two-thirds have passed the age of ten years?—I am not sufficiently acquainted with that particular, but I am quite aware of the importance attached by the shipping interest to the employment of what may be termed their cast ships, those ships that are no longer fit for the best voyages. I am not aware that the number of first-class ships has very materially increased since the time before the high timber duties were adopted and when the duty on timber was only 6 *s.* 8 *d.* a load, instead of 55 *s.* At this time the quantity of employment for the second class, or rather for the lowest class (for it is the lowest and not the second class that are employed in the timber trade), is six times or seven times as great as it was in the former era, and therefore I cannot but suppose that the shipping interest, misled by protection, have mismanaged their affairs in some way or other, or they would never want so large an increased trade of this lower description in order to save them from the necessity of breaking up their ships faster than is consistent with their interest.

1396. Is it not a proof that a trade of this kind is wanted when we are led to know that a large portion of the tonnage of the country is not fit for other trades?—The

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—The magnitude of the want I attribute to mismanagement, under the deceptive aid of protection; some of the evil arises out of the bad system at Lloyd's, and the erroneous mode of measurement for tonnage; these I understand have been greatly corrected of late; and I do expect that the necessity of finding employment for the cast ships will be very much reduced by the shipowners not perpetually building fresh ships for the better trades, instead of having good old ships worthy of repair, and repairing them.

1397. Then would it not, in point of fact, be a great blow to ship-building, if at the end of ten years, the usual time prescribed by the surveyors at Lloyd's, every ship were to die a natural death, employment having ceased in the carriage of the best articles, and there being no inferior articles of carriage for them to fall back upon?—I think I have, in a great measure, answered that question just before, by saying that the shipping interest did thrive and do well when they had not a sixth part of the lower trade—that is the timber trade—now alluded to, and therefore I cannot doubt that they would accommodate themselves to the reduced quantity of employment after the period of transition, and, according to my idea, if we would consent to pay the loss for one year as a compensation, we might save that loss for ever afterwards, and the number of old worn-out ships would not be too great for the remaining quantity of the inferior trades.

1398. Mr. *Villiers.*] Have you ever formed an opinion how far it would be expedient to make the public consume bad timber, in order to employ bad ships?—That practice has always been contrary to my view of the policy of the country.

1399. *Chairman.*] To come back to the second class of the protected articles in your table, have you any observations to make upon that class?—Yes; I have placed in that class those articles of secondary importance to the manufactures and industry of the country, such as lace, shawls, gloves, shoes, embroidery, and many other articles. Then again, among agricultural products I have put hides and skins, seeds, butter, soap, tallow; and among articles that were not comprised under the same head, I have put essential oil, particularly oil of turpentine, also rosin, tar and pitch.

1400. Mr. *Villiers.*] Those are articles in which the interests of this country are not so highly protected as they are in the first class?—They are articles in which the country would not feel so high an interest, nor would the parties engaged in the various branches perhaps make such powerful objections, as in those put in the first class; at the same time there is perhaps scarcely any one of them that could be touched without bringing forward representations from different parties, who would say that they would be injured by the reduction of the duty.

1401. But a reduction of the duty would not in that class be attended with such important consequences as in the first class?—No; they are matters of much less importance than those of the first class.

1402. Then there is a third class; what articles have you put in that class?—In the third class I have put lead and spelter, (whilst in the first class I put copper and tin as more highly protected,) gypsum, alum, black-lead, copperas; then again, such articles as tinfoil, crayons, tobacco-pipes, and I have also put bricks, tiles and clinkers. Then among agricultural productions I have put hams, tongues, bacon, lard, eggs, pickles, honey, onions, and various articles, all of which are in some degree protected, the producers of which, though of less importance, would make some resistance if the protection were removed; still the effect would be very small as to the number of private or of national consequences.

1403. *Chairman.*] But looking at the effects which those protective duties have on those three classes of articles, is it not of more importance that the duties upon the first class should be reduced as soon as possible, than even in the case of the smaller articles?—The first class is, in every sense, the most important; and having placed in that the article of corn, and meat and cattle, I conceive that the protection might be withdrawn from the first class without material injury; at the same time it would hardly be right, in my opinion, to take the protection from the first class, unless you also took it from the other two.

1404. Mr. *Villiers.*] You have not proceeded upon any distinction between a protective duty and a duty for revenue, in the case of those articles?—I conceive that in all of those articles the duties operate protectively, but the difficulty of classing them in that way was, that neither the revenue nor the protection could alone be the rule. For instance, amongst articles of the first class I put sugar, coffee, rum and spirits, which are productive of a very large portion of our revenue; but

but from the circumstances of the trade in those commodities, those are duties which can be at the same time highly protective and productive too.

1405. When you say that you would not diminish one protective duty without diminishing all, you do not mean to say that there is any necessary connexion between one duty and another in that respect?—No; but I mean to say, that if you denuded the various parties of the protection they now enjoy in some of our material manufactures, unless you also gave them general relief by the removal of protection from all other commodities of consumption, they might be unable to bear the competition which they might be exposed to with their foreign competitors.

1406. That does not apply to duties that are protective of colonial produce, but only to the duties that purport to protect our home produce?—If we entered into detail, we must look of course to the distinction between the colonial produce and the home produce. The planter in Jamaica looks as much to his protection as the manufacturer in Spitalfields and Manchester does; the effect to him would be the same.

1407. But there is no necessary connexion between the protection to sugar, and the protection to corn?—No other connexion, than if you were to take off the duty upon corn, the planter would stand in less need of the protection on sugar, putting slavery out of the question.

1408. Why should it be necessary to take off the protection on corn, because you took off the protection on sugar?—I conceive that the protective system ought properly to be removed entirely, and not partially; that one of the greatest burdens upon our industry is the protective system, and that if you were to leave that in 99 articles, and take it off in the hundredth, the party having it taken off in the hundredth would be aggrieved. The protection on corn here affects the cost of produce even in Jamaica.

1409. Would you say that that applied with respect to duties that were levied for the purpose of revenue?—No.

1410. How can you distinguish the duty levied on sugar as it applies to revenue, and as it applies to protection?—The price of sugar is very much enhanced at the present time in consequence of the foreign sugar being liable to a much higher duty, and yet the British supply is enough to give a large revenue.

1411. *Chairman.*] Do you consider that the produce of our British colonies should be protected in our market, if the restrictions and impediments which now exist in the colonies are not removed?—I am strongly of opinion, that all our colonies would be able to compete with the world, and to become exceedingly prosperous, if they themselves had free trade offered to them; and, having granted that boon to them, I think it would be wholly unnecessary to support them by any protection in their commodities in this country. At the same time I must be understood, that they must be colonies that are placed in all respects upon an equal footing with those countries which produce similar commodities. I cannot conceive, that having 30 years ago abolished the slave trade, and now abolished slavery itself, that any question of free trade can arise between Jamaica and Cuba; Cuba with abundance of rich and fresh soil, not only having the advantage of employing slaves, whatever that may be, but notoriously importing the enormous amount of 40,000 or 50,000 slaves every year; they have, in fact, the slave trade and slavery; and as the laws of this country have deprived the planter in Jamaica of that means of raising his produce, I conceive that that is a question, like several others, that are taken entirely out of the category of free trade. I consider, for instance, that our navigation is interfered with by the laws which are made for the support of the commercial marine, for the benefit of the state marine, and therefore I conceive that the navigation question is not, except beyond a certain extent, a question of free trade. I think, also, upon the subject of the health of the country, the quarantine laws or regulations, whatever impediments they may throw in the way of trade, assuming that it is only by those regulations we avoid the plague, (however doubtful that may be,) still as long as those measures are employed, that is not a question for free trade. These are therefore the cases of national defence, the health of the country and free labour, involving matters of security and morality, which are taken out of the class of free trade, because they are by the law interfered with, for purposes independent of trade.

1412. But supposing a separation and distinction could be made in those cases, what, in your opinion, ought to be the course in the management of the future colonial trade?—If the British West India Islands could be placed either the one

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way or the other upon an equal footing, on general principles, with Cuba, Brazil, Porto Rico, and the foreign producers generally of the same commodities, I can entertain no doubt that they would be able to compete with them upon equal terms, and the reason I have for thinking so is, that till a few years ago this country was the mart for sugar and coffee and rum. We produced very largely beyond our consumption, and we were the chief suppliers of other markets; we supplied cheaper than other countries, insomuch that it was held to be a very great hardship on our colonies that they were not allowed to send their productions straight to the foreign market; they were prohibited from so doing for a long series of years, and it is only owing to a change of circumstances, the great increase of consumption of this country, and also the falling off of the older islands, together with the loss of the slave trade, and now of slavery, that the consumption of this country is now brought to exceed its own supply; but till these few years, to bring sugar to this country was carrying coals to Newcastle; therefore having produced those commodities for a long series of years at a cheaper rate than other countries did, I cannot but believe that they would do so again upon equal terms, whether the equality be the right of slavery and the slave trade to both competitors, or to neither.

1413. Do you consider, then, that the protection we have given to our colonies has really been beneficial to the colonies as well as to the commerce of England?—I consider that protection, till the present period, has been nugatory, for the reason I have stated, that we were the cheapest producers, and therefore were not benefited; the protection would only apply to consumption in this country, but we were exporters of from 70,000 to 80,000 hogsheads a year till within these few years.

1414. Under the altered circumstances to which you allude, what will be the effects on the commerce of the United Kingdom and the colonies, if the discriminating and protective duties, which exist now in the colonies as well as in England, be continued?—With respect to protecting duties in the colonies, they are not intended for the benefit of any local interests, but adverse to all, and they cannot be too soon removed. But with regard to such commodities as sugar and coffee, it certainly does appear that the Government of this country must, before long, make up its mind to what measure or degree of protection they will give to our producing colonies, with reference, under all circumstances, to a fair consideration for the supply of the country with those commodities, by a suitable reduction of the present difference of duty, which is only a prohibition under another name. If it should prove that our own colonies cannot supply this country, in a fair degree, according to the fair expectations of the country, with articles of so much importance, then the Government and the public must make up their minds as to the distinction they will make between the productions of slave labour and free labour; what that may be it is not for me to imagine, but certainly a sum far below the duty which now exists.

1415. Mr. *Villiers.*] Have you considered how far it would facilitate the doing away with the protection to the colonies to relieve them from the restrictions under which they are placed in trading with other countries?—My answers have been applied only to the tropical colonies. I have adverted in those answers to the peculiarity in which they are placed with reference to their competitors. It is to be presumed that whenever a moderate distinctive duty is placed upon foreign sugar and coffee, for instance, so as to secure a supply of those articles to this country, that then the British planter will be assisted by removal as far as possible of all restrictions on him, and if the articles of lumber and provisions, and particularly fish, were admitted into the West India colonies, without reference to their origin, upon equal terms, I believe that the working population in the islands could be supported with less wages, and that thus the planter would be enabled to raise his produce so much the cheaper.

1416. *Chairman.*] Are you of opinion that the duties upon timber, shingles, oak-staves, and headings, and other kinds of timber, as well as on beef, pork, and provisions of all kinds, should be reduced, or entirely taken away?—I conceive that they ought to be entirely taken away; I believe that they are not levied much for the purposes of revenue; of course where finance interfered, another question would arise, but if the colony could get its revenue from other sources, those necessary supplies for what were termed the stores of the estates, and food for the negro population, ought I conceive to be the last articles to be taxed.

1417. Do you conceive that all those duties should be reduced to such duties

as the islands themselves, for their fiscal expenses, might be disposed to levy?—Certainly; I conceive it is a great mistake our having ever imposed imperial duties in the colonies. I conceive that no money ought to be raised there for revenue by the authority of this country; and that under a proper supervision from the Government at home, they ought to be allowed to tax themselves, for their fiscal purposes.

1418. Do you know what advantage to the revenue arises from our maintaining British custom-houses in our colonies?—The British custom-houses are kept up only for the purpose of enforcing the regulations and restrictions, and for those purposes only the imperial duties are levied. If therefore that system were to be dropped, and the colonies were to be permitted to trade freely with all countries, the necessity for the custom-houses would appear to me wholly to cease.

1419. Can you state, from any public document, what the annual amount is that has been raised by the British custom-houses, and how much is paid for the establishment, and what amount is paid into the revenue?—From the account laid before Parliament in the year 1832, it appears that the produce of the imperial duties in the West Indies was 75,340 *l.*, and that the charges of management, the payment of custom-houses, amounted to the sum of 68,028 *l.*, leaving only 7,312 *l.* for the revenue.

1420. Are you aware whether any great alterations have taken place in the custom-houses since that time, as to the amount of expense?—I have no account, but I know that a great many more ports have been created, and establishments made, and it is not improbable that the costs of the custom-houses may have increased, either to the Crown or to the colony; at the same time, it is to be presumed, for the same reason, that the product of those duties has also increased.

1421. Does not that large amount fall on the consumers of the articles imported into those colonies?—Certainly, in a very heavy way, because they are all of them protective duties, with the purpose of giving advantage either to the sale of productions of the United Kingdom, or to some other colony; and therefore, not only that large charge falls on the consumers in the colonies where it was raised, but also it raises the price upon all the other commodities which would form the bulk of the commodities which they have used, meaning thereby protected articles.

1422. Then do not those duties enhance the cost of living in those colonies, and the means of feeding the workmen?—They must enhance the cost of living to all parties, but most particularly to the labouring portion of the population.

1423. Whilst this becomes a charge to the colony, are there any benefits arising from it to British agriculture?—Not to British agriculture, at least for many years, but the effect is to compel parties there to buy British goods, or other colonial goods.

1424. As far as the importation of food is concerned, do those restrictions benefit British agriculture?—Not at all, of late years, except in the article of very bad pork, from Ireland; the benefit given is, in the West Indies, to the northern colonies.

1425. Mr. *Villiers.*] Should you not suppose that the effect of the increased cost of living in the colonies was to deter people from emigrating to those colonies?—I imagine that it must have that effect; but people seldom emigrate to the West Indies, nor go there without some positive object in view.

1426. *Chairman.*] In what way do the colonists regard the protective duty on spirits imported?—I think they look up to spirits very much as a source of revenue. The duties, compared with anything we know or think of in this country, are very light; and as they must raise revenue, I am not disposed to think that they would much complain of the duty on spirits: it is the duty on provisions, lumber, and fish that they complain of, and particularly of the badness of the quality which they are compelled to take. I know positively, that in the Irish provision trade, they used, at all events formerly, to look up to the West Indies as their market for their measly hogs. Then again, in the article of fish, great efforts have been made to procure a supply of wholesome fish to our West India islands, without admitting foreign fish. We have a system of branding the herrings in Scotland and in this country for that purpose; and that plan is tolerably successful, I believe, but it has not anything like the same effect as competition with other fishing countries.

1427. *Chairman.*] Do not the restrictions at present existing oblige the colonists to procure from Hamburgh and ports abroad many of their supplies of food for

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the northern colonies?—Yes, and they pay duty upon their arrival, except when taken to the fisheries.

1428. Therefore, those duties cannot benefit British agriculture in the smallest degree?—British agriculture has made such an advance in price from what it was in former times, that there is not now a chance of any product of British agriculture finding a market in her colonies. Time was when the West Indies were compelled to import their corn from England.

1429. Now that free labour is introduced into our sugar-growing colonies, and emigrants are going there from different parts of the world, ought not all those impediments to the importation of the best kind of food, at the cheapest price, to be forthwith withdrawn?—My opinion must necessarily be that they ought, because I have a strong opinion that they ought never under any circumstances to have been imposed.

1430. Mr. *Villiers.*] If they should not be removed, might it not tempt some of the labouring class to emigrate from those colonies to other colonies where they might live cheaper?—Very probably, but I would go beyond that; I contend that nothing can be more injurious to the colonial object than restricting any colony in its trade. When we reflect on the advance that the United States have made since they were free, the enormous trade which we have now with them, far greater than it was when they were our colonies, it is very clear that this country has not that interest in restraining the trade of a colony which was supposed, and which at one time formed the basis of the colonial system. It is very evident, from the experience we have had, that the colonial system in that respect was founded in error.

1431. *Chairman.*] Ought our colonies to be allowed to purchase food, and whatever else they can obtain, from the United States, their nearest neighbour?—Certainly, they should have general liberty to purchase from all the world, and we should naturally suppose that the articles which the United States, their nearest neighbour, produce would be those which they would take. We must remember that when the United States formed part of the colonies of this country, the West Indies were freely supplied with those articles from that portion of the globe; there was then no restriction, and consequently the loss of those colonies was a great injury to the other remaining ones.

1432. Are you aware to what extent the imports from the West Indies to the United States have been prevented by our restrictions?—Not specifically, but I am sure they are very great, because the rum and molasses trades, which were the articles in which their imports were chiefly paid for, have, I understand, very considerably fallen off.

1433. Mr. *Villiers.*] The West India Islands do get their stores from the United States, by trade, from Saint Thomas, do they not?—Not now; they did during the suspension of colonial intercourse. They now get them direct from the United States, though they pay the protective duty, which was intended to serve the northern colonies. The transit trade, through Saint Thomas, only existed while the direct trade was stopped by Order in Council.

1434. *Chairman.*] Then is it your opinion that all those restrictions and prohibitions, whilst they have been injurious to the colonies, have not benefited us, but on the contrary, have restricted our trade?—My opinion certainly is, that those restrictions have checked the prosperity and progress of the colonies, and thereby have been injurious to us. It is very clear, from the result of experience, within a moderate space of years, from the conversion of a large portion of our North American colonies into independent states, that that portion of their trade with this country which we are sure to have without any protection, has become greater in a state of freedom of trade on the part of the consumer of our goods, than the whole trade was when we had the power of commanding it.

1435. Does that opinion apply to British shipping as well as to other parts of our trade?—I conceive that British shipping, if relieved from all those disadvantages which I attribute to our protective system, would be able to compete with most parts of the globe. I see no reason whatever why British shipping should not have increased in proportion to the increase of the trade unless they were checked by the great charge of outfit, by the duty upon foreign timber, and the consequent high price of English timber in this country, and particularly by the high cost of provisions. I think that if the British shipping interest were relieved from all impediments of that description, and simply required to build their ships here, and to take a due proportion of British sailors, and left to all their best

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means of building and fitting out, they would be able to compete in general trade with any country in the world; and certainly with any country in the world capable of becoming a naval power, which is all we should care about.

1436. Do you consider that the colonists themselves would be in favour of all those restrictions and protections being withdrawn?—Those restrictions upon the colonies themselves, are to the injury of some for the benefit of others. The West Indians have, in the strongest terms in which they could press their case, desired to have their restrictions removed, but some of the northern colonies are the parties who have believed themselves benefited, by compelling the West Indians to buy their produce, or pay a duty for other produce; but I fully believe that—except where slavery is involved in the consideration—all the colonies would give free trade to others, for the sake of free trade to themselves, with the greatest readiness.

1437. What is the effect of the present timber duties in the North American colonies?—The effect is certainly injurious to the southern colonies; but speaking of the timber duties, I presume is meant the duties in this country. The chief parties who are injured by the duty, except that they get the benefit of carrying timber, are the shipowners themselves, because their commodity has more timber than any other article you can conceive, and therefore in the building of ships, the expense of timber must be a very great consideration; and the price is enhanced by the high duties. There is a duty of 55*s.* a load on foreign oak; that must raise the price in a great measure, if not entirely, by 55 *s.* for every load of oak that is cut in this country. The shipowner cannot build so cheap, in consequence of this high price of oak. I can remember, if I might be allowed to state the circumstance, that some 15 years ago, by the direction of Mr. Huskisson, I proposed to the shipowners, as from him, that a drawback should be given upon foreign timber used in the building of ships, in the same manner as the duty is given back for the building of churches, and it was presumed, that with that example before us, surveys might be made of the ships before their frames were entirely closed up, and the amount ascertained, but it was objected to by the shipowners of that day. It was offered to them, as far as the offer could be made by a Minister, that this boon should be granted to them; but they objected to it, because they said, it would lead to the building of much cheaper ships afterwards, and that that would be an injury to the shipowners, with their present shipping.

1438. So that the British ships have been from that period up to the present time built with timber imported at 55 *s.* a load instead of receiving it free of duty?—Yes, they objected to have the drawback of the duty on timber employed in ship-building.

1439. Mr. *Chapman.*] Are you aware that in building a ship, the whole of the materials of the ship itself are composed of English or American oak, upon the former of which there is no duty, and upon the latter there is a duty of 10 *s.*?—Yes, I believe that to be very much the case, but I think that that is in a great measure owing to there being a duty of 55 *s.* upon other oak; and this I know, that it was held by the shipowners, at the time I refer to, as likely to form so large a portion of the cost of building ships, that cheap ships would be built to injure the existing ships.

1440. Are you aware that if ships were built of the timber you have described at 55 *s.*, they would only stand seven years in the book at Lloyd's, instead of standing ten or eleven as they do now on the first class?—It is very probable, and I believe it is generally understood that the foreign oak is not so good as the British oak; but that argument has another turn, because it only shows the disadvantage with which the foreign shipowner builds his ship against the British, that he builds only a seven-years' ship, whilst the British owner builds a ten-years' ship.

1441. Is not it found cheaper for a shipowner to build a good ship, inasmuch as he saves the money in repairs?—I believe it is so, but I believe hitherto he has been very much checked in so doing by the system at Lloyd's, which prevented a good ship retaining its character any longer than a bad ship of the same class.

1442. With regard to the reply to the question of the Chairman as to the expenditure of shipping, are you aware that the great article of expenditure is the article of wages?—I believe the wages are a very great portion of the sailing expenses, but I believe also there is that difference (without meaning to speak to positive knowledge) between British seamen and foreign seamen, that our shipowners are able to navigate their vessel with fewer hands.

1443. Are you aware that to the American ships navigating to this country, all insurance offices in this country give a preference at a less premium than to the

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British ships?—I am not specifically aware of that, at the same time I have heard of it; but to the best of my recollection, the cause is attributed to the better symmetry of the ships, in consequence of their not having a system of so injurious a nature as has prevailed at Lloyd's, nor a false rule of admeasurement like ours.

1444. *Chairman.*] Has not the high duty of 55*s.* a load on foreign oak the effect of keeping the price of English oak much higher than it otherwise would be?—I have no doubt that it has that effect, perhaps not to the whole amount, because I believe the English oak is really the best, but our competitors the foreigners are not able to build their ships with English oak.

1445. Will not, therefore, the whole of the English oak which is consumed, whether for ship-building or for any other purpose, be at an enhanced price beyond what it would otherwise be, and does not that become an indirect tax upon the people of England?—It is a tax, in the first instance, on the people for the benefit of the shipowner, and the policy of this country deeming it necessary to support the shipowner under his share of the tax, with a view to the national marine, it must bear, in a circuitous way, again upon the people, as the consumers of all commodities carried in British ships.

1446. Does it not also become a tax on every man who uses oak in England?—No doubt there cannot be two prices for the same commodity, and not only shipowners build to a great disadvantage, but for every purpose for which oak is used in this country the consumer is taxed in the same manner. The only difference is, that the shipowner is reimbursed by his privileges and the common consumer is not.

1447. Mr. *Chapman.*] Is there in your opinion a better article on which to levy a tax than timber, inasmuch as it cannot conveniently be smuggled?—I have always felt that timber, if there was not a greater reason against the duty being imposed upon it, is from the facility of collection a very good article for revenue; as corn would also be if you had nothing else from which to raise a revenue, but I conceive there is no article that this country imports that it is more in want of, and that is more important for the perfection of its industry than timber. We will take the three great articles of coals, iron and timber; we have the two first, and we want the third, and yet we impose a very high tax on the importation of it, at the same time we impose it in a way to hinder it from being productive; and while we make the commodity dear do not obtain the revenue it should yield.

1448. *Chairman.*] Does not that tax on timber of different kinds burthen every branch of manufacture using timber, by keeping up the price of our native produce higher than it would otherwise be?—I conceive with reference to our manufactures it is a very great detriment indeed, for it not only causes enormous expense in the building of factories and large works, but it gives to our competitors a pre-emption at a lower price for building their factories.

1449. Mr. *Villiers.*] Might we not by reducing the duty on Baltic timber, let in the article to be consumed cheaper by the public, and obtain greater revenue from it?—I conceive that you might with the greatest ease, by varying the duties, keep the price of timber at what it now is, and get a good million a year more in the way of revenue, or by aiming less at an increase of revenue, you might reduce the price of the article.

1450. Mr. *Chapman.*] It having been said that the great article of expenditure in the navigation of a ship is the wages, have you any suggestion to offer, whereby that onerous charge could be reduced?—I conceive that the provisioning of ships should be made as easy as possible. The cost of salt provisions for shipping has been greatly enhanced of late years, in consequence of the constant intercourse between England and Ireland. When that trade was first protected, for the sake of Ireland, it was, like many other of our old protections, necessarily nugatory; the fact was, that Ireland was the cheapest place in the world for salted provisions. Vast quantities were exported to France and other countries, but in consequence of the change produced by steam navigation, we know that fat cattle, and even fresh meat is now easily obtained from Ireland, and that the sailor in the middle of the Atlantic Ocean is eating his meat at a price governed by the luxury of the Liverpool or Bristol alderman.

1451. But would any remedy of that kind produce any effect in bringing the rate of wages paid in a British ship, to the same rate that is paid in a foreign ship?—It is impossible to say, because there is a great variety of foreign ships, and a great variety of rates of wages and qualities of food in foreign ships, but if the price of provisioning the ship was greatly reduced, and at the same time provisions

visions were made generally cheaper to the country, and wages in general reduced, I can have no doubt that sailors' wages would fall with the rest.

1452. Mr. *Villiers.*] Are there not some materials of ships that are taxed now, which if they were reduced would make some difference in the cost of building ships?—Very little now, except timber; the duty upon hemp is taken off, but there is still a heavy protective duty on cordage and on sails; the cordage and sails are dearer in this country on account of those duties. Perhaps the cordage makers in this country are able to compete with other countries, though that may be doubted.

1453. *Chairman.*] If so, the heavy protective duties against cordage and sails ought not to be continued?—They either are useless, because they are unnecessary, or if they are effectual, they are injurious to the shipping interest.

1454. Mr. *Chapman.*] Are you aware that in the building of a ship of 400 tons, about 50 loads only of the timber are consumed on which 55*s.* a load is paid?—I am not specifically master of that subject, but I think it is extremely probable that that may cover the quantity; but then I believe it is because 55*s.* a load is paid that so little of that timber is used.

1455. *Chairman.*] Does not that duty of 55*s.* a load increase the price of all British timber that is used in the ship?—No doubt.

1456. Are you aware whether there are any drawbacks allowed to any branch of our manufactures in this country for timber used in them?—Yes, there is a drawback allowed for the mines in Cornwall, Devonshire, and Ireland.

1457. Of all the foreign timber they use?—There is a drawback of a certain portion of the duty on timber of certain dimensions that they use, not all timber, nor the whole duty. When the duty was low they paid it in common with other persons, but when the Legislature began to raise the duty to an enormous amount, with a view to protective purposes, then the mining interest stepped forward, and it was agreed that that excess should not be paid by them.

1458. Why was not that exception extended to Staffordshire, Derbyshire, and other mining districts?—I am not aware what the nature of the influence was, by which one party obtained exemption and the other failed to obtain it.

1459. Then it is at present unequal, one branch of the mining interest having a drawback and the other having none?—Certainly that is the case; if the other stands equally in need of it, it is an unequal regulation.

1460. Ought not all to be fairly taxed for such articles as are required for their manufactures?—I cannot myself see why those particular mines should be exempted from that duty, seeing that they are mines, for the most part, which have the highest protective duty upon their own productions.

1461. Mr. *Chapman*] Are you aware that there is one article of timber which cannot be got at all from the Baltic, namely, the article of elm?—Yes.

1462. Mr. *Villiers.*] If that is the case, should you consider there was any necessity to protect it?—It is very probable that upon the article of elm, of which I believe the keels of ships are made, the protection may, like many other cases of intentional protections, be nugatory, but elm is one of the cheap woods of this country.

1463. You do not doubt that if the price of timber is raised in this country it must bear very severely upon the cost of the dwellings of the poor?—No doubt, and that is the cause of the insufficiency of the dwellings.

1464. The badness of the dwellings of the poor has been the subject of general remark of late years?—It has; it is lamentable to see the wretched houses in which numbers of persons dwell.

1465. You think it would be one of the advantages if the price of timber were reduced, that the dwellings of the poor would be better built?—Yes.

1466. *Chairman.*] The increased rent of cottages and the expense of erecting them presses heavily on the working classes generally?—It does, in regard, first, to their own dwellings, and next to the general consequence on the produce of the country.

1467. Mr. *Chapman.*] Does not the cost of cottages depend on the supply and the demand of the country. In manufacturing towns where cottages are wanted a higher rent will be given, and in a rural population where fewer cottages will be wanted, low rents will be given?—The demand differs according to localities; but the supply is everywhere lessened by the duty on timber. It is sufficient disadvantage to trade, that for cottages in manufacturing towns a higher rent is demanded, for local reasons alone.

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1468. *Chairman.*] Are not the hovels in which thousands of our artisans live very small in consequence of the heavy expense in erecting those buildings, and does not timber form one of the principal parts of that expense?—I conceive that that is the case; and that it is the cause of their ill construction, and that they do not keep out the wet well, because to save timber the builders are apt to make the roofs flat instead of sloping with a good pitch.

1469. Mr. *Chapman.*] Would not the same principle lead to the taking off of the duty on bricks and tiles,?—Yes, certainly; that is, bricks, but there is no duty on tiles.

1470. *Chairman.*] As regards the regulations of the customs which require particular packages and only particular quantities of goods to be imported, as, for instance, nothing less than three dozen of wine, and so many gallons of spirits, is there anything in those rules which you think prejudicial to the commerce of the country?—The system of restricting packages for the importation of high dutied goods under the belief that it prevented smuggling, is very old, and was some years ago carried to a far greater extent than it is now. It has lately been very much relieved, but still there are many regulations which I think might be relaxed still further, and greater liberty given. For such commodities as spirits and tobacco, when a lugger runs her cargo upon the beach, the people come down in scores, with slings contrived on purpose, like harness, to carry off casks and run up the cliff, and those casks are very soon carried out of sight; therefore, in those commodities, to fix the packages at such a size that one man shall be unable to carry them off, may perhaps be still advisable, but the packages at present demanded are far beyond that, and I see no reason for that excess of size or weight.

1471. Then would you recommend the removal of all those restrictions which at present exist as impediments to trade?—I think that many that still remain may be removed; but the degree in which the former ones have in the last dozen years been removed is such that there is not a tenth part left.

1472. As you have well considered the bearing of the present system, what course would you recommend as respects those protective duties and high duties which at this time exists in the tariff, both as to number and amount?—I conceive that very great amendment might be made in what I would term the scheme of the tariff. I think that a very large number of commodities might be placed together at some exceedingly low and nominal duty without any injury to the revenue, and with great benefit to the parties importing them, because it would relieve them in many instances from the necessity of warehousing. I think that for the like purpose a reduction of duties might also be made on more productive articles, without much loss; but if it should be held that the revenue could not bear the loss, an exceedingly small increase, and which could hardly be objected to, upon a few great articles, would very easily make up the sum. If, for instance, you require 200,000 *l.* or 300,000 *l.* a year in the customs' duties, with a view of accomplishing a more perfect scheme of collection, and that that sum could not be spared, it is very readily seen how easily that might be raised by a halfpenny a pound upon tea, a penny a gallon upon wine; a few trifling charges of that kind upon some of the great articles would give the money requisite.

1473. Have you seen the tariff now existing in the German states?—I have had a cursory glance of the new tariff.

1474. Are you aware under how few heads of entries the whole commerce of that country is collected?—Yes; at the same time the trade of this country are very desirous of having specifications of goods, that they may know what the importations are. The general account of the importations governs many mercantile houses in their proceedings; and, therefore, as far as a mere list of names goes, provided it led to obtaining accounts of particular articles, the enumeration might be retained, and the real benefit of the change might be still given.

1475. But for statistical purposes you would retain merely a nominal duty, and requiring an entry, but obviating the necessity which there is now of bonding and warehousing a vast number of bulky articles which are of low value, and yet are attended with great expense in the arrangements they are now obliged to make?—I conceive that such an improvement in the tariff could be very easily and beneficially made, and yet the account of imports continued.

1476. Have you formed any idea to what number of articles your table of real and efficient duties might be reduced?—I have not specifically investigated for

the purpose of giving the number, but comparatively it would be very small. I should say 20 articles would give you $\frac{1}{20}$ ths of your duties.

1477. Are you aware that in the tariff to the Bill which passed seven years ago, there are 1,150 entries of different articles with different duties?—Yes.

1478. To what number do you think, without injury to the revenue, and with great advantage and facility to mercantile men, those might be reduced?—If there was no object for statistical purposes in obtaining knowledge of the quantities, the entries of a great variety of articles, such for instance as a great variety of gums and drugs, might be very few; the word "drug," or "gum," would be sufficient for the whole, and it is only for the purpose of ascertaining what each are that the names are kept up; and the trouble of looking over a long list of articles alphabetically arranged is small; therefore I should be disposed to name a great many articles, but with that view only, at the same time placing a vast number at a very low and uniform duty; still I would nominate them.

1479. For revenue purposes what would you say was the number that it might be requisite to retain?—Perhaps not above a tenth.

1480. Have you formed any idea of what duty might, for the purpose of revenue, be levied on manufactured goods generally, or whether there ought to be a different duty on manufactured goods from the duty on raw produce?—If it is an ad valorem duty, I do not see that there is a necessity for distinction, because the ad valorem duty follows the degree of manufacture.

1481. Would you levy the same duty on raw produce which is required for our manufactures as on manufactured goods?—If the system of mere nominal duties was adopted, certainly I should, and particularly if it was an ad valorem duty, as that would apportion itself. It is often very difficult to determine what is a manufacture and what is not; and half the object would be lost if we did not relieve the importers from embarrassment as well as from charges.

1482. And by those means which you have suggested, do you consider the expenses attending the customs' department would be reduced, and also that the difficulties experienced now by the merchant would be lessened?—I think that the labour in the long room at the custom-house might be exceedingly reduced by another scheme of tariff, particularly by taking away the inducement to warehouse the goods. The quantities that are taken out at a time from the warehouse are generally very small. That causes the entries to be very numerous; perhaps one importation is divided into 20 or 30 entries.

1483. And that trouble of different entries may be experienced on articles which produce very little revenue?—Yes, and yet the duty may be such as to induce the merchants who are cutting close for profit to suspend the payment on the arrival of the ship.

1484. Do you see any difficulty in making those changes with perfect security to the revenue?—The revenue never has any risk where duties are very low, and we are now talking of low dutied articles, charges that are truly nominal; and when the only object of the charge is to keep a correct account of the commerce of the country, no risk to the revenue is involved.

1485. Mr. *Villiers.*] Do you consider that the revenue presents any obstacle at all to the doing away with the protective system?—No, certainly not; I conceive that the prosperity of the revenue is greatly impeded by the protective system.

1486. But I wish to call your attention to these articles where the duties are levied, and where the operation of the duties is both protective and fiscal?—In those cases, if the protective duty were reduced to a rate which the foreigner could readily pay, a greater quantity of the article would be imported, and the revenue be increased.

1487. Since in your opinion you ought simultaneously to reduce all the protective duties, you consider that the revenue offers no objection, but rather an argument in favour of doing away with those duties?—Certainly; my hesitation applies to the different interests that might be affected in their trade, and not to the revenue. There can be no doubt that the revenue would instantly be increased by removing or sufficiently reducing the protections.

1488. But do you hold that you could not do away with the protection in some cases, without diminishing the revenue?—I am not aware of any case in which the revenue would be injured by removing the protection.

1489. If you were to diminish the protection on timber, that might affect the revenue?—That would improve the revenue.

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1490. And with sugar?—Yes; you would get no doubt an improvement of revenue; you would have a very great influx of sugar; there would be a reduction in price, but still a larger quantity of sugar would come in and pay duty. If, for instance, the protecting duty of three guineas the cwt. on foreign Muscovado sugar were reduced so as to be only 20 *s.* above the duty on plantation sugar, I should not be surprised to see the produce of the sugar duties increased by a million of money.

Jovis, 23° die Julii, 1840.

MEMBERS PRESENT.

Mr. Ewart.	Mr. Tufnell.
Mr. Hume.	The Hon. C. P. Villiers.
Sir Henry Parnell.	Mr. Williams.
Mr. Thornely.	

JOSEPH HUME, Esq. IN THE CHAIR.

Mr. *Matthew Forster*, called in; and Examined.

Mr. *M. Forster.*
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1491. *Chairman.*] HAVE you been engaged in the trade to the coast of Africa?—I have.

1492. You are aware of the several discriminating duties which exist at the present moment on tropical produce, and the Committee are anxious to know what your opinion is as to the effects which those several duties have had on the trade of the coast of Africa as well as on British commerce generally?—Generally, I would say that restrictions of every kind, and particularly high duties, must have an injurious effect on the African trade, because that trade is a barter trade, and unless we can take African productions at least on the same terms as other nations, we cannot expect Africa to take our manufactures in return. I will give the instance of coffee, which is produced on the coast of Africa in considerable quantities in the neighbourhood of Rio Nunez.

1493. Is that river within the limits of what is called the British possession?—It had been considered so till lately, when the question was raised by our importing coffee from thence. The importation of it was noticed by the West India interest, and on referring the question to the Government, they decided, after consulting Mr. Stephen at the Colonial-office, that it was not within the territory of Sierra Leone. Coffee can be imported from Sierra Leone at the low duty of 6*d.*, but after it was decided that Rio Nunez was not within the limits of Sierra Leone, the duty became 15*d.*, which was of course prohibitory.

1494. Did you import it before at the low duty of 6*d.*?—Yes.

1495. What quantity may have come?—Several parcels, of five or six tons, and when it was found that we could take it at the low duty, of course it was sent here in place of being sold to the Americans and the French; and a considerable quantity then came; but it was too late, as it arrived after this adverse decision, and it now lies in the docks.

1496. You are quite satisfied that the coffee was produced in that part of Africa?—Perfectly: we satisfied the Government upon that subject by certificates and documents; indeed they never expressed a doubt of it; the appearance of the coffee is peculiar, there is no other like it. I would refer to the Papers printed by order of The House, upon the motion of Mr. Ewart, which appear in the Parliamentary Paper 528 of Session 1839, in which will be seen the whole circumstances connected with the importation of that coffee.

1497. Are the Committee to understand that the coffee produced in that part before its introduction to England at the low duty, had been sold to the Americans and other strangers?—Yes, because they could afford to give a better price, coffee being admitted into America without duty, or at a nominal duty, whereas the duty here had been very high.

1498. What will be the effect of placing coffee from the coast of Africa upon the high duty list?—The effect will be that none will come here.

1499. What effect will that have upon the commerce of that part of Africa?—

It

It must be so far injurious of course, because they will take the goods of America and France in exchange for it, in place of English goods.

1500. Your house has been engaged for a considerable time in commercial transactions with the coast of Africa?—More than 30 years.

1501. Have you been there yourself?—Never.

1502. Are you able to state what quantity of coffee might be expected from the west coast of Africa if it were admitted on the low duty?—From Rio Nunez I would say we might expect at present somewhere about 80 to 100 tons per annum.

1503. Are you able to state that any would come from any other part of the coast?—I am not aware of any other part at present where it is produced in any quantity. At Cape Coast Castle there are some plantations now in progress.

1504. Has the trade to that coast been an increasing trade as long as the coffee was received here at the low duty?—Yes, as far as that article was concerned, which is of comparatively little importance; the quantity is not great, but in proportion to the quantity and value, of course it was highly beneficial both to the mother country and to the natives.

1505. Mr. *Villiers.*] Is it slave labour that is employed in raising it?—It is so far slave labour that I suppose the cultivators of it are considered to belong to the native chiefs; in fact there are no freemen in that part.

1506. *Chairman.*] If the high duty now imposed is continued, it will put an end to that beneficial trade which you expected would have grown up?—It is already at an end, and has been for two years, because we are bringing none in.

1507. Has that lessened your exports to that country?—Of course, to the full amount of the value of the coffee which we should have received.

1508. Are you confident that you would be enabled to export British manufactures to the full extent of whatever you could bring from that quarter?—Certainly.

1509. Mr. *Ewart.*] In a moral point of view, is not it of great consequence as respects the question of slavery?—Undoubtedly, because if ever slavery is to be done away with, you can only do away with it by introducing commerce and cultivation.

1510. The high duty puts a stop to the introduction of commerce in that article?—Clearly so.

1511. Have not the productions of that part of the coast of Africa very much increased when they have been allowed to come in on equitable terms; for instance, palm oil?—Considerably; there are persons living, I believe, who can recollect when the quantity of palm oil introduced into this country annually did not exceed a few tons. Now, I believe, it is from 15,000 to 20,000 tons a year.

1512. *Chairman.*] What is the duty on palm oil now?—It is low, 25 *s.*

1513. When was it lowered?—It was lowered about four or five years ago.

1514. What has been the increase in the importation in consequence of that lowering?—It has been annually increasing and is now increasing.

1515. Are you able to state the amount of increase in the imports of palm oil since the duty was reduced from 60 *s.* to 25 *s.*?—The duty was reduced in 1834. The imports being in casks, and not reported per weight, it is difficult to ascertain the exact importations, except by adding the quantities exported to the quantity paying duty for home consumption; but there can be no doubt that the increase is considerable and progressive.

1516. Mr. *Villiers.*] Why was that duty imposed? Was it for revenue, or was it for the protection of oil from any other parts?—It was under the old system of high duties.

1517. Do you know any reason why the duty should not be further reduced?—None whatever; of course the reduction would be beneficial, as former reductions have been.

1518. Do you know what it yields to the revenue?—It could easily be calculated by the quantity imported; I could ascertain it.

1519. *Chairman.*] Can you state by whom this palm oil has been produced; is it by slave labour?—I think in that quarter, in the Bight of Biaffra, it is chiefly produced by free labour. I do not think the natives who produce it are so much under the influence of the chiefs as in other quarters.

1520. Is there any other article which that part of Africa produces, and which is imported into this country?—I can mention generally, that the trade to the Gambia has very much increased, within my recollection, under a reduced rate of duties.

1521. Were the duties levied upon articles from the coast of Africa protecting

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duties on account of our colonies?—Formerly they were rated as foreign goods; but we got the duty on bees'-wax and some other things reduced some years ago which has had a very beneficial effect.

1522. What has been the effect of reducing the duty on African teak some time ago?—It has been of course to increase the consumption in this country very materially; it is now 10 *s.*

1523. What was it before the reduction to 10 *s.*?—I think it was 30 *s.* or 40 *s.*

1524. Can you state the amount imported before, and the amount imported since, in each year?—I am not aware of the respective quantities, but they must be known at the Board of Trade; judging as a merchant, from my experience in the trade, I should say the increase, since the reduction of the duty, must be very considerable, and would be more if the duty were less. The duty on East India teak is only 1 *d.* per load. The African teak is cut down and squared entirely by the free labour of the native kroomen, and the duty of 10 *s.* a load amounts to from 20 to 25 per cent. on the value at the spot, which is a heavy tax on the free labour we profess ourselves so anxious to encourage.

1525. What has been the effect of the reduction of the duty on rough rice, or paddy, as to the amount imported from the coast of Africa into this country?—The effect is to induce us to endeavour to produce it in sufficient quantities, and in proper condition there to supply this market, which we are endeavouring to do now. Much has not come in yet, because it requires time.

1526. But you expect a considerable increase?—We hope to be able to produce it in larger quantities.

Mr. *J. Walker.*

Mr. *Joseph Walker*, called in; and Examined.

1527. *Chairman.*] IN what line of business are you?—A factor and wholesale ironmonger; I collect the goods from the different manufacturers of all descriptions in Wolverhampton and its neighbourhood, and dispose of them to dealers for home consumption, and also to merchants for the export trade.

1528. What are the articles principally manufactured at Wolverhampton?—I have a list of them here, chiefly iron goods.

[*The Witness delivered in the List, which is as follows:*]

"WOLVERHAMPTON.

"Locks of all descriptions, latches, hinges and bolts for doors, screws for carpenters, &c. &c; anvils, vices and hammers, files, and other smiths' tools; carpenters' tools, as chisels, axes, adzes, augers, &c. &c; iron saucepans, kettles, pots, &c.; frying-pans, gridirons, fire-irons, coffee and corn mills, cork-screws, &c.; agricultural implements, as hoes, ploughs, spades, shovels, rakes, scythes, &c.; steelyards and scale beams, chains for plough traces, cart traces, &c.; tin articles of all descriptions; japanned ditto, as trays, waiters, &c."

1529. Can you state the annual value of those manufactures?—No, I have no estimate of the annual value.

1530. Mr. *Villiers.*] Are you aware of the amount of protecting duty upon those articles which are specified in the list you have given in?—No, but it is understood to be about 25 to 35 per cent.

1531. Are you aware that there is an import duty upon such articles if imported?—Yes.

1532. *Chairman.*] What are they called?—They are called hardware.

1533. To what markets are those principally sent abroad?—Principally to the United States, but very considerably to the different kingdoms and states in South America, and to the East Indies, and to the Cape, and to Australia, and to all our colonies, and some to Europe, up the Mediterranean, and, indeed, to all countries.

1534. Are you able to state what has been the state of your trade to those places generally; whether it is now increasing, or whether similar manufactures from any other part of the world are coming in competition with you?—I do not think it is increasing, and I think that the manufactures of the Continent generally, I believe chiefly of Belgium, are competing with us.

1535. With reference to the articles mentioned in your list, locks, hinges, screws, anvils, files, carpenters' tools, saucepans, fire irons, coffee mills, agricultural implements, steelyards, chains, tin articles, japanned articles; are you aware whether any of those articles, or articles similar to those, are imported from any part of the world into England?—No, I am not aware of it; I do not think it is possible they can be imported at any profit, because we export those articles, and have

have to meet the foreign manufacturer in neutral markets, and have there to sell at the same prices with all our expenses added. There we meet upon neutral ground, with equal expenses, as in the United States, and there we are obliged to sell at his prices, or lower, to get a trade. We cannot do without those foreign orders, and if the foreign manufacturer does occasionally take the lead and beat us there, our merchants are without orders. I receive orders occasionally under those conditions, that I must supply the goods at such a price, at a less price than I have done heretofore.

1536. Do those orders which you receive come from merchants abroad, who find similar articles coming from other parts of the world which undersell you?—Certainly; then the effect is, that the labourers and manufacturers of Wolverhampton are partially without employment; their prices fall, and then we go into the foreign markets again; that has been the result repeatedly.

1537. Can you name any particular articles?—Yes, agricultural implements. We have felt it chiefly in the South American trade, where they had been supplied from Spain and Portugal, previous to the opening of the South American trade to England. They had previously been supplied from their own mother countries; therefore we feel the competition of the foreigner more there than we do in the United States.

1538. Who are your competitors in South America?—The Germans and Belgians, I believe, chiefly; but we have understood that there has been some hardware sent from Spain and Portugal that we have had to compete with, and our orders have been suspended, from their prices being lower than ours, till we have lowered our prices, which is the next effect, and our wages are lowered till we can supply our goods as cheap as they do theirs.

1539. Mr. *Villiers.*] But hitherto the protecting duty in this country has been quite nugatory, inasmuch as you can supply those foreign markets cheaper than the foreign manufacturer can?—Yes, I am perfectly certain that if the duties were repealed, no foreign hardware would come into England, inasmuch as in the competition in our home markets we should save the expense of exporting, and they would have it.

1540. *Chairman.*] Then as you are able generally to meet the rest of the world in the markets of America, and in other foreign markets, you believe that no protective duty is at all required for any of those articles in England?—That is just the conclusion I come to.

1541. Mr. *Villiers.*] What is the effect upon the trade of your town of other protective duties upon articles of consumption, and upon articles that are used in the manufacture; what effect have those upon the trade, with reference to competition with other countries?—An injurious effect to us; there is a duty of 30*s.* per ton on foreign iron, for instance; now there is a certain portion of the manufactures of our neighbourhood that require foreign iron; therefore we import the foreign iron, and pay an extra price for it in Wolverhampton, because of that protective duty: and yet the manufacturer has to take his goods to a neutral market and to sell them at the same price as the foreigner, who has no protective duty to pay.

1542. *Chairman.*] Have you any drawback for that duty upon the exports?—None whatever.

1543. Then that 30*s.* duty upon Swedish iron, a portion of which is required for some of your manufactures, becomes a charge upon the trade, and prevents you, to that extent, from meeting the foreign competitor in those markets?—I should say it does not prevent our meeting him, because we do meet him, but it operates as a reduction of the wages of labour. That difference must come out of the wages of labour here; for we actually export the goods that we make of foreign iron, and when we export them, we must sell them at the price the foreigner does.

1544. You mean to say that that burden obliges you to reduce the wages so as to enable you to compete with the foreigner?—It has the effect of reducing them the whole amount of the duty.

1545. Mr. *Villiers.*] You are of opinion that the effect of the protective duty is to enhance the cost of the article?—Yes.

1546. Then on any article upon which there is a protective duty, and which is essential to manufacture, the effect of it is to enhance the cost of production, and so increase your difficulty in competing with the foreigner?—Undoubtedly all the duties put upon the importation of food of all descriptions, on coffee, sugar, corn, and everything of that sort, are a direct disadvantage to the labouring men of England, because it is evident that the manufacturer must sell his goods at the price at which the

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foreigner sells his, and in order to do that he must reduce his wages to the workmen.

1547. You say that you often have presented to you the alternative of either executing the orders at the price offered or not undertaking them at all?—Yes.

1548. And the manufacturer has really no choice but to take those prices?—Yes, or starve.

1549. And therefore whatever enhances the cost of living to his workmen is a serious injury to them if their wages are lowered?—It is.

1550. What are the articles in the manufacture of which foreign iron is used?—The finer sorts of edged tools chiefly. I am not a manufacturer, but, from the information I gather by conversing frequently with manufacturers, I know that it is used chiefly to be converted into steel, and that it is required for the finer description of edged tools, which require a permanent edge, and yet are light, such as scythes, for instance, and carpenters' tools.

1551. Are carpenters' tools manufactured in Wolverhampton?—Yes; axes, chisels, and all those sort of things.

1552. Have you observed that in such articles there has been a more active competition of late years by foreigners?—I could not answer that question.

1553. Has it fallen within your experience to know whether there is any great improvement making in the manufacture of those articles on the Continent?—Yes, they are very much improving.

1554. Hitherto they have been inferior in their work?—Yes.

1555. *Chairman.*] Have you visited them yourself?—No, I speak merely from information that I get through merchants, and by samples sent us over of goods made in Germany for us to make.

1556. Then, unless you are able to reduce the expense of that class of articles so as to sell them at the price at which the foreigner sells his, you will very soon lose the market?—It is inevitable that we must sell them as cheap; I do not know to what extent the wages of labour will bear reducing, it is a point I cannot answer. But it must come out of the wages of labour, because the raw material is as cheap or cheaper at Wolverhampton, than it is in any part of the world. The raw materials that we use are iron and coal, both of which we have cheaper than I suppose in any part of the world, inasmuch as they are actually under our feet at Wolverhampton.

1557. Mr. *Villiers.*] Have you any reason to believe that the workmen on the Continent live cheaper than the people of England?—Yes, I gather that information from those that have been there; some of our workmen have gone over.

1558. *Chairman.*] How long have you been in this business?—For 20 years; from my youth upwards.

1559. From your daily communication with the manufacturers of those 15 articles, are you able to state how far the opinion you have now given is held by many of them?—Yes, I concur with them. I have made it my business to inquire of the leading manufacturers of Wolverhampton, preparatory to coming up here, as to their opinion, and they all agree with me, every one I conversed with, that the protective duties are inoperative.

1560. Then there would be no objection on their part to remove the protective duties entirely?—I think not.

1561. Mr. *Villiers.*] They derive no advantage themselves from the protective duties upon their own manufactures, and they suffer great injury from the protective duty imposed upon other articles?—Just so.

1562. Have you ever observed the operation of protective duties in checking or limiting trade between England and other countries?—Not in any particular instance; but I conceive it must be evident.

1563. Have you a great trade with America in Wolverhampton?—Yes.

1564. Have you observed any difficulty in effecting exchanges with that country?—Yes, we have great difficulties now.

1565. Do you know what that difficulty arises from?—Because we can take one portion of their produce, their cotton, but we cannot take their corn and flour; in fact, from the Northern States of America we take scarcely anything.

1566. Our trade with that country has been bad lately?—Very bad; it is very bad now; at the present moment the foreign orders are suspended, and the effect is, that the price of labour is falling with us.

1567. Mr. *Thornely.*] Have wages fallen in Wolverhampton?—Yes; of the description of goods in the list I have produced, the wages have fallen from 30 to 40 per cent.

40 per cent. within these six months, in consequence of the suspension of the foreign demand. Whatever operates to stop the foreign orders with us lowers the wages.

1568. *Chairman.*] Do you mean American orders?—Yes.

1569. Has that check been productive of privations to the working classes?—To a very great extent.

1570. What is the state at this time of the working classes at Wolverhampton?—Very bad indeed.

1571. What are their prospects of improvement?—By foreign orders; I do not know what else. I hope we shall have a revival of trade soon.

1572. Mr. *Villiers.*] If there were any relaxation immediately of the protective duties on corn, do you believe that the trade would revive between America and England?—Immediately.

1573. Do you say that from knowing that the crops have been abundant in America, and that they would be able to supply this country?—Yes, from information that I have from America. If we could take the American flour that is now in bond, there is no doubt that they would take our hardware in exchange for it.

1574. *Chairman.*] If the protective duties were removed or very much modified, you would expect a prosperous trade, and that the workmen now suffering great privations would receive great relief?—I should.

1575. Has it not been in Wolverhampton the usual result whenever any articles, the produce of Wolverhampton, have been competed with in a foreign country, for the manufacturers of those articles immediately to reduce the wages, with a view to lessen the cost of those articles, in order, if possible, to regain the market?—It has.

1576. Then whenever our prohibitory or protective duties increase the cost of the article, the effect inevitably falls on the working man?—Just so.

1577. Not only the capitalist is obliged to do business upon a smaller profit, but the workmen suffer principally?—Just so.

1578. Mr. *Thornely.*] Are the prices of provisions, of sugar, coffee, and other articles of consumption, high or low now in relation to wages?—They are high now, they have risen very much lately.

1579. But they have not produced any rise in the wages of the workmen; on the contrary, the workmen are worse off as to their rate of wages than they have been for a long time?—Exactly so; it does not operate at all upon that.

1580. *Chairman.*] Do the wages of the workmen at Wolverhampton rise or fall with the price of food, and other articles of necessity?—No, I think not; I do not think it operates. The wages of labour depend upon the demand for the goods, not upon the price of provisions. We witness now low wages and a high price of provisions; high prices of bread, meat, and groceries.

1581. Then the effect of all those proceedings is to render the state of the working man worse?—Just so.

1582. Mr. *Villiers.*] Have you ever observed what has been the effect of the price of provisions rising upon the home trade; whether it has increased or lessened the demand for goods at home?—A rise in the price of provisions lessens the demand even in the home trade.

1583. Do you conceive that if people have more than usual to pay for food, that they have less to pay for manufactures?—Exactly. At the present moment the home trade is bad with us at Wolverhampton. The great consuming districts of our manufactures are the manufacturing districts of England, Lancashire, and Yorkshire, and those districts; and when those are in a bad state there is no business going forward, and nothing that consumes our goods.

1584. When people pay more than usual for their food, do you find it invariably that there is less demand for manufactures?—Unquestionably; no doubt of it.

1585. *Chairman.*] Is not the consumption of home made articles very much reduced at the present time?—Very much.

1586. Mr. *Tufnell.*] You have stated that the United States are the chief markets for your articles?—The principal foreign market for hardware goods, and there are large portions sent to South America.

1587. Up to the middle of last year, had the export of those articles been increasing or decreasing?—Rather increasing, not very rapidly, but rather increasing.

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1588. You are aware that there have been some commercial embarrassments in the United States particularly?—Yes.

1589. Do not you attribute a very considerable proportion of this interruption of the trade to the commercial embarrassments that have existed in the United States?—No doubt of it.

1590. As much so as to the competition of foreign manufacturers?—Yes; the immediate bad trade that we now suffer, is entirely in consequence of commercial derangement.

1591. *Chairman.*] You have stated that that derangement arises from their not being able to pay us, they having corn to sell to us in exchange for our goods, and we refusing to take that corn?—Yes, I believe that there would not be that commercial derangement if we could take their corn.

1592. Mr. *Villiers.*] Have you any reason to expect from what you have heard, that the Americans will attempt to raise their tariff on English manufactures?—Yes, I believe that is in contemplation.

1593. Have you heard that the reason assigned for that is, that we impose restrictions upon the commerce between their country and ours?—I have heard so.

1594. Are you in the habit of hearing whether consignments are sometimes made to foreign countries, when there is distress among the manufacturers here, without there being a regular demand?—Yes.

1595. Therefore if the exports appear to be large this last year, it would be no proof that there had been an increased demand for those goods?—Exactly so. When prices fall very low, it tempts our merchants to speculate in purchasing and sending out what they want to foreign countries.

1596. That will prove then that the home trade was bad, not that the foreign trade was better?—Yes.

1597. Mr. *Ewart.*] Do not the workmen suffer, not only by restrictions upon the articles you use in your manufacture, but also by restrictions upon the articles which they use, for instance, sugar, and coffee and other articles of that kind?—Yes.

1598. Must it not follow, that if the foreign workmen get those articles cheaper than our workmen, that must occasion an injury to our workmen?—No doubt of it.

1599. Do not they get those articles cheaper than our workmen?—No doubt of it.

1600. And therefore the restrictions which exist upon the introduction of such articles as sugar, coffee, and cocoa, press indirectly upon the wages of the British workman?—They do, I conceive.

1601. Are the workmen sufficiently aware of this pressure, or species of indirect taxation, upon them?—With us the working men are pretty well aware of it.

1602. Mr. *Thornely.*] Have you any information of master manufacturers and workmen emigrating from the neighbourhood of Wolverhampton, for the purpose of establishing manufactories abroad?—Some have emigrated to the Continent, but it is chiefly for the manufacture of machinery, not for the small manufactories, such as of tools and of utensils.

1603. To what countries have they gone?—To Belgium chiefly, I believe. One large manufactory entirely was removed within these two years; a manufactory within three miles of Wolverhampton.

1604. Was the establishment broken up in the neighbourhood of Wolverhampton for the purpose of being removed to Belgium?—Yes.

1605. *Chairman.*] Do you know why they removed it?—It was the interest of the principals to manufacture there rather than here.

1606. Did the principals go there?—Yes.

1607. And they have taken their capital with them?—Yes.

1608. Do they manufacture in Belgium the same kind of articles that they manufactured at Wolverhampton?—I believe they do; they went as machine makers, steam-engine makers.

1609. Mr. *Villiers.*] Did they take their men with them?—Many of their men went with them, but there are a good many men that leave our neighbourhood and go there machine making.

1610. Are they better off when they get there; do they live cheaper?—I suppose they do, because there is a constant emigration of them.

1611. Mr. *Thornely.*] Are the workmen that emigrate the cleverer class of workmen?—The best men go.

1612. Mr. *Ewart.*] Is it not the fact that the inferior men would not find it answer; that the superior men would get better paid than they would in England, but the inferior ones would not, because very ordinary labour can be supplied in Belgium itself?—I believe so.

1613. Has this emigration of machine makers increased of late years? Do more go over now than formerly went over.?—Yes.

1614. *Chairman.*] Is that because they are not allowed openly to export machinery. Do you believe that to be the cause of their going?—I do not know; I suppose it is because they can make machinery there cheaper than they can here.

1615. Are you aware that a certain sort of machinery is prohibited to be exported?—I am not aware.

1616. It appears that there was exported in the last year 1,819,000*l.* of hardwares and cutlery; are you aware what proportion of that would consist of the hardware manufactures of your district?—I am not.

1617. But should you reckon them generally as hardware?—Yes; Sheffield goods go out as hardware, and a large portion of Birmingham goods go out as hardware.

1618. Mr. *Tufnell.*] Are you aware whether any of those articles of manufacture produced by those emigrant labourers in foreign countries meet our manufactures in neutral markets?—That would follow of course. I do not happen to know any particular case.

1619. You do not happen to know whether they have produced any effect in that way?—No.

1620. Mr. *Ewart.*] So far as your trade goes, do you think, *cæteris paribus*, supposing that the cost of the raw material were equal to the English manufacturer and to the foreigner, and that the price of subsistence were equal to the English workman and to the foreign workman, that the English manufacturer would be able to compete with any foreign manufacturer successfully?—No doubt of it; we have always considerable advantages over them; we have the raw material cheaper than they can possibly have it, inasmuch as we export that raw material: the principal thing in which they have an advantage over us is in the price of their labour, and that is in respect of food, in point of fact.

1621. The question refers to other articles of raw material, such, for instance, as the foreign iron that you use for steel and other articles of foreign produce, and articles of food; supposing they were equal in cost to the English workman and to the foreign workman, would not the English workman be able to compete successfully with the foreign workman?—Yes, if his food was at the same price; but we do compete with him now, because, in fact, we cannot do without the trade; but it is by continually reducing the wages of labour.

1622. But you would be able to compete with him more successfully, on that disadvantage being removed?—Yes.

1623. Mr. *Tufnell.*] You stated that the wages of labour here are not much affected by the rise and fall of provisions?—The rise of provisions is a disadvantage to a labouring man; it does not raise his wages; his ability to buy provisions is not increased when they rise in price.

1624. Mr. *Ewart.*] You mean to say that a high price of corn has no connection with a high price of wages?—Exactly so.

1625. Mr. *Tufnell.*] The wages depend upon the demand for labour?—Exactly so.

Alexander Johnston, Esq. called in; and Examined.

1626. Mr. *Villiers.*] YOU are a cotton manufacturer at Glasgow?—Yes.

1627. And also a general merchant?—Yes; I have establishments abroad.

1628. You are aware that there is a duty imposed for the purpose of protecting cotton manufactures?—There is 10 per cent.

1629. That is imposed for the purpose of protection?—It is stated to be so.

1630. Will you state how far that operates as a protection to cotton manufactures produced in this country?—It affords no protection at all. If we must export our surplus manufactures, any duty put upon the import of similar manufactures to this country must be inoperative.

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1631. You consider that if the duty were removed no foreign cotton manufactures would come into this country?—None of any consequence.

1632. Do you express the opinions of the trade generally in saying that the duty is nugatory?—I think I do.

1633. You do not conceive that the manufacturers attach any importance to it?—None whatever.

1634. They would assent to its removal?—I believe they would at once.

1635. Have you had occasion to observe whether any progress has been making in the cotton manufactures on the Continent?—There is an increase in their manufacturing establishments, and in their manufacturing exports.

1636. Do you know whether any of our manufacturers or merchants are met in neutral markets by the manufacturers of the Continent?—I am met myself in Havannah, a neutral port, by the manufacturers of Germany, and the manufacturers of France, and the manufacturers of Prussia.

1637. Has that been more the case lately than it was formerly?—It is increasing year after year.

1638. Do they meet you with any advantage?—They do. The proof of its being advantageous to them is that they continue to increase.

1639. Are their articles cheaper than those produced in this country?—They are as cheap; if they were not as cheap, they would not find a market in competition with us.

1640. Have they any advantage in the production of the articles, that we have not?—They have no particular advantages over us. The only advantage that I know they have over us is climate, which produces more beautiful dyes, and renders colours more brilliant.

1641. Is it in a particular branch of the cotton trade that you find them advancing?—As regards colours generally, particularly Turkey reds.

1642. Mr. *Ewart.*] Does the superiority of their Turkey reds proceed from climate?—It is almost entirely from climate; I can state, however, another cause; they have access to certain soaps, such as olive-oil soap, that are milder, and more adapted for bringing out colours, than the soaps we are obliged to use in this country. The duty upon those foreign soaps is so large that in a great measure such soaps are prohibited from being imported here.

1643. Is the duty on olive oil considerable also?—The duty upon olive oil has been a good deal reduced; but still the expense of bringing a raw material like olive oil to this country is heavy; and when it is wrought into soap, it makes the soap higher here than it is at Marseilles.

1644. Mr. *Villiers.*] Do you know whether they pay less for labour on the Continent than we do here?—Generally labour is cheaper on the Continent.

1645. In the present state of manufactures on the Continent, should you suppose that if the cost of living were greater than it is at present, it would place them under a disadvantage?—It would.

1646. You believe that the cost of living is less there than it is in this country?—It is.

1647. Can you account for that?—The low price of food.

1648. Do you know why it is that the price of food is so high in this country?—Owing to the protection that agriculture enjoys, by not having to compete with the produce of other countries.

1649. Do you know whether the manufacturers of this country derive any advantage from those protective duties for British agriculture?—The manufacturers derive no advantage whatever from them.

1650. You do not consider that it makes the home trade better for them?—No;—it makes the home trade worse.

1651. In what light then do you view those protective duties here? do you regard them as a tax upon food?—Certainly.

1652. And so far very injurious to the manufacturers?—Certainly.

1653. You have no protective duty that you wish to retain for your own trade?—None whatever.

1654. And you suffer much from the protective duties on other articles?—Yes.

1655. Mr. *Ewart.*] You are an agriculturist as well as a manufacturer?—Yes; as a landowner in the country, I should be very glad that no protective duty should exist at all; because, if no protective duties existed, there would be a general flow of commercial prosperity, a general increase in traffic and trade, so that capital would be circulated, and the country generally would be more prosperous

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than it is; the working man would be more comfortable than he is, and the produce of the land would become more valuable than it is under a system of depression and restriction, while starvation such as at present exists could scarcely occur.

1656. Mr. *Villiers.*] You think the value of the land in this country depends upon the prosperity of the manufacturers?—Yes.

1657. Do you think the value of land would decline if manufactures were to decline?—Clearly.

1658. Do you conceive that the protective duty operates as a check to commerce?—I do.

1659. Have you ever had occasion to observe whether it acts in any way to check our intercourse with America?—I have.

1660. In what way does the protective duty on grain check our intercourse with America?—It limits our returns from America to raw material for manufacture; whereas, if we had no protective duties, we should import flour, wheat and rice for the wants of this country, and naturally we should increase our exports to America in return.

1661. Has the manufacture with which you are connected experienced inconvenience from that lately?—We find our trade limited compared with what it would be if we were allowed to import those articles for consumption in this country.

1662. Has there been any interruption of the commerce with America lately?—There has been a revulsion of trade, occasioned by derangements in the currency.

1663. Do you know whether the Americans are making any progress in the cotton manufacture?—I know that they are; I met their manufactures in foreign markets.

1664. Has that produced a great part of the clamour in America for raising their tariff upon our manufactures?—I believe it has. There are two parties in America, the manufacturing party and the agricultural party; the manufacturing party are clamorous to have greater protection than they have now, and the other party are clamorous to have access to manufacturing countries, in order to import cheaper than they can supply themselves at home.

1665. If the manufacturing party should succeed in America, would the manufacturers of this country feel it?—They would feel it in so far that the manufacturers in America would supply their home demand to a greater extent than they are doing now, and therefore the exports of this country for American consumption would be lessened.

1666. Has our protective duty on British produce any influence with them in continuing their tariff?—I believe that they would be very willing to relax their tariff, provided we would relax our protective duty upon agricultural produce.

1667. Has it fallen within your experience to know that to be the general feeling in America?—It has.

1668. Do you believe that our present corn laws would be considered a ground for continuing the tariff upon that question arising next year?—I think it would.

1669. Are the manufacturers in this country at all apprehensive on that score?—We are afraid that not only America, but the Brazils will retaliate upon us; that they will not permit our manufactures to be imported into those countries upon the same terms as the manufactures of other countries that receive their produce upon better terms than those upon which we receive their produce.

1670. Mr. *Ewart.*] What produce do you allude to?—I allude to sugar and coffee particularly.

1671. Then Brazil is discontented with the existing state of the law between the two countries?—I believe Brazil is dissatisfied.

1672. Mr. *Tufnell.*] Are there any particular articles of cotton manufacture in the United States that meet you in neutral markets?—Those articles of manufacture that are produced by machinery.

1673. Are not they coarse articles only?—They are plain cloths.

1674. It is only that species of manufacture of plain cloths and domestics that compete with you as yet?—We feel their competition most in those cloths, but they are beginning to send to third markets other kinds of goods. We have had patterns of American manufactures lately from Chile, coloured goods, and in fact they are improving year after year, and sending to third markets goods more valuable, and competing more and more with our manufactures.

1675. Mr. *Ewart.*] What means would best enable you to succeed in competi-

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tion with them?—Removing the duties upon the raw material entering into our manufactures, and making our workmen more comfortable in their position than they are, by lowering the prices of food.

1676. In fact reducing the price of the raw material, and reducing the price of subsistence?—Yes.

1677. Mr. *Villiers.*] What is the tendency of that active competition that you have been describing, with reference to the wages of labour?—The tendency is to reduce the wages of labour.

1678. In what way would it operate to produce that effect?—When we are met with competition upon a foreign shore by the manufactures of any other country, we must be regulated in our price by the price at which those manufactures are sold. If those manufactures are produced cheaper, from lower wages or otherwise, than in this country, the tendency must be to drag down the wages in this conutry to a level with wages in that country, otherwise the cost of production would oblige us to cease to export.

1679. Then the first effect of those rival manufactures upon English manufactures is to deteriorate the condition of the working classes?—Clearly.

1680. Have you observed it producing that effect already?—Yes.

1681. Are wages lower now than they were at any time before?—They are lower now than ever I remember them to have been.

1682. Mr. *Tufnell.*] Lower in their money value or in relation to the prices of the necessaries of life?—Lower in their money value.

1683. Mr. *Ewart.*] And the price of corn is high?—The price of corn is very high.

1684. Mr. *Tufnell.*] Supposing the duties on agricultural produce were removed, the effect would be to enable us to have a greater demand for our manufactures in foreign markets than we have now?—Provisions of all kinds would be cheaper in this country than they are, the workmen would be more comfortable, and in proportion as we imported from foreign countries, we should of course export, and the natural consequence would be a greater demand in foreign countries for our exports, which would of course create an extra demand for the labour of workmen.

1685. In order to enable you to meet the foreign manufacturers in neutral markets, it would be necessary that the price of your manufactures should be kept down to a level with theirs?—Clearly.

1686. Then unless the price of your manufactures was lower, even if the protective duties on corn were removed, you would not be in a better condition than you are now?—We, as manufacturers, would have a larger business in consequence of orders sent us from abroad; and the condition of the workmen would be much better, inasmuch as there would be an extra demand for their labour, and according to that demand would the wages be regulated.

1687. Unless the price of your manufactures was lower, how would you be better able to meet the foreign manufacturer than you are now?—We are now compelled to fall back upon a reduction of wages to meet the foreign manufacturers, because the cost of the raw material is the same to them and to us, and it is therefore the workmen who suffer. If we do not get 10*s.* for a piece of goods in a foreign market, and are obliged to take 8*s.*, we must then either cease to send the goods there or fall back upon the wages to reduce it to 8*s.*

1688. Mr. *Villiers.*] Are not our workmen more skilful than the workmen upon the Continent?—They are.

1689. Mr. *Ewart.*] And our capital greater?—Yes.

1690. Then to what do you ascribe their being able to compete with us?—I have already mentioned various causes of the formidable competition we encounter from continental manufacturers, and I should perhaps add that their necessities have forced them to exert themselves, both physically and mentally, more than they otherwise would have done had those necessities not existed.

1691. Mr. *Villiers.*] The advantage that they have, is that of a much cheaper rate of living than we have?—That is an advantage to them personally.

1692. If the cost of living was raised in those foreign countries, and we retained our natural advantages, and the advantage of great capital and experience in manufacture, should we not have still a great advantage in competition with them?—If their price of food was higher, the workman would, of course, have less comfort; but I do not think that the single circumstance of the price of food being higher on the Continent would raise wages on the Continent. The demand for labour must

must regulate the workmen's wages, and that demand would again be affected by the manufacturers rate of profit.

1693. Would the increased price of food not increase their difficulty in competing with us in manufactures?—I do not think it would, because I do not think that the increased price of food would increase wages. The only thing that would increase their difficulty in competing with us would be circumstances which caused wages to advance.

1694. They have not such large capitals as we have in this country?—They have not such large capitals certainly, but capital is very abundant on the Continent. The interest of money there now is as low as it is in this country, and that is a proof generally of scarcity or of abundance of capital.

1695. Do you suppose that the rate of profit on the Continent is as low as it is in England?—Yes, I think it is.

1696. Mr. *Ewart.*] Are not they obliged to obtain English capital for making the great works which they are now undertaking?—I should think that as to the point of abundance or scarcity of capital, the interest of money may be taken as a criterion. The interest in Holland, and in Hamburgh, and in Germany generally, for the last year or two, has been about the same as in this country.

1697. Mr. *Tufnell.*] You say you are met in the Havannah by the cotton manufactures of France. Has the importation of the cotton manufactures of France to that port been increasing?—Yes, the imports of cotton manufactures, of silk manufactures, and of linen manufactures from the ports of Havre, Hamburgh, and Bremen, have been upon the increase for some time back.

1698. Have their exports of cotton manufactures increased in the same proportion as the others?—I am inclined to think that they have increased in a larger proportion.

1699. Has it been chiefly from France; or has it been from Germany?—There has been a great increase from all the three ports I have mentioned; I do not know which has increased most.

1700. What article of cotton manufacture is it that is generally exported; is it the same article that the United States manufacture, or a finer article?—A finer article.

1701. With the advantage of a more brilliant dye?—They have the advantage of a more brilliant dye, and they execute their manufactures just as well as we do.

1702. Is there any hope that we can compete with them with regard to the brilliancy of their dye?—No.

1703. That depends solely upon climate?—The climate is a great matter in several dyes, and besides the duties upon the import of the raw material operate against us in competing with those countries where there are no duties upon the raw material.

1704. Do you mean the raw material used in those dyes?—Yes; I mean madder, for example, and oils of all kinds.

1705. You stated that olive-oil soap was very extensively used in those dyes?—It is a very useful ingredient in the production of Turkey reds.

1706. Is it manufactured at all in this country?—I do not think it is.

1707. If it is so useful, there must be a great demand for it here?—No; the import duty upon olive-oil soap is so great, that it is prohibitory.

1708. But the olive oil can be imported, and the soap can be manufactured here?—The raw material is very bulky, and soap produced from olive oil here could not compete with soap produced from olive oil at Marseilles; therefore the French printers and dyers have an advantage over the printers in this country.

1709. Is that in consequence of the cost of freight?—Yes, that is the principal thing; freight and insurance, and landing charges, and all other charges, which must be incurred upon bulky articles.

1710. Then unless some process is invented which will countervail the advantage of climate, we must always be in an inferior condition as it regards those dyes?—Clearly; the disadvantages however that we should like to be freed from are the import duties upon the importation of the raw material.

1711. Does this dye affect the sale of the article very much?—Certainly.

1712. In what countries particularly?—Brilliancy of dye, either as regards prints or yarns, is desirable in all countries, and those countries the climates of which are best adapted for getting brilliancy of dye will have an advantage over others.

1713. Mr. *Ewart.*] Is it the dryness of the climate that produces the brilliancy of colour?—Dryness and equality of temperature.

1714. Mr. *Tufnell.*] Then the only way in which you could be put upon an equality is, by reducing the duty upon the article used in the dye?—Upon all the articles used in the dyeing.

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1715. Do the United States produce articles superior to ours in brilliancy of colour?—I cannot speak as to that; at present they do not send many coloured goods to foreign states. I never was in the United States, and I cannot speak as to their climate or as to their dyes.

1716. Are you aware that the United States have been very anxious to establish commercial relations in the East Indies?—Yes.

1717. Are you aware that their cotton manufactures to those parts have been increasing?—Yes.

1718. And that they meet ours?—Yes, they meet us in the Philippine Islands, they meet us in China, and they meet us over the Indian Archipelago generally.

1719. That trade has been lately increasing very much?—It has.

1720. Is that in consequence of the commercial treaties they have formed with those powers?—They have no particular commercial treaties which I am aware of, that give them an advantage over us; it appears to me to arise from the gradual improvement which is going on in America in the arts of manufacture.

1721. Are you aware that within the last three or four years they have established commercial treaties with the Muscat of Siam and other powers, and that their object has been to encourage commercial intercourse with those powers?—I am not aware that they have any advantage over us in that respect; the particular advantage that they have over us applies to the raw produce of cotton; they have the same machinery that we have, and they take their goods to the same neutral market to which we take ours.

1722. Has there been any increase of capital invested in machinery in the United States lately?—I believe there has been a great increase in their manufacturing establishments within the last ten years; but during the last two years, in consequence of the commercial revulsion which has occurred, I doubt whether there has been an increase.

1723. Mr. *Thornely.*] Have the Americans in trading with the East, for instance, with the island of Java, any advantage over us in receiving the productions of Java and other countries without protective duties?—I cannot answer that.

1724. If you were informed that coffee imported into the United States from Java is either altogether free of duty or admitted at a nominal duty, are you of opinion that that would give the American an advantage over you as a manufacturer in trading to the island of Java?—Not at all.

1725. Do not you think that if you were to sell a quantity of cotton goods in the island of Java, and were permitted to bring coffee, the produce of Java, to this country, either free of duty, or at a nominal duty, you would have an advantage beyond what you now have, being liable to a duty of 15*d.* a pound upon that coffee?—Not as a British merchant. It would be of advantage to the people of this country that consume coffee to get it cheaper, and it would be of advantage generally to the two countries since a direct trade betwixt both would thereby be increased, but taking the question as put to myself as an individual British merchant, I may state that I can send my goods to Java, and take payment by bills upon Holland or even upon America, as I do, for instance, in Manilla.

1726. Is not the American able to pay the amount of those drafts because he receives from Manilla, or from Java, coffee and other articles, the production of those countries?—Certainly.

1727. But if there were a prohibitory duty upon those articles, the produce of those countries, would he be able to honour those drafts?—Certainly not.

1728. Mr. *Villiers.*] You say that all duties upon raw materials used in manufacture increase your difficulty in competing with foreign rivals?—Clearly.

1729. And that all duties which exclude or limit articles of general consumption in this country, by enhancing their price, diminish the demand for manufactures?—Certainly.

1730. And that whatever diminishes the demand for manufactures, tends to diminish the demand for labour, and to deteriorate the condition of the working classes?—Clearly.

1731. Mr. *Ewart.*] Has not the duty on madder been very much reduced?—It has.

1732. We do not now stand at a great disadvantage with respect to the duty on that article?—Not as regards the duty alone upon madder, but madder is a bulky article. In the south of France where it is grown, they have it very much cheaper than we have it here in this country. We have to pay the freight and the duty besides.

Mr. *John Bramley Moore* and Mr. *Charles Saunders*, called in; and Examined.

Mr. *J. B. Moore* and Mr. *C. Saunders*.

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1733. Mr. *Thornely.*] YOU are merchants in Liverpool, trading with the Brazils?—(Mr. *Moore.*) We are.

1734. Have either, or both of you, visited the Brazils in the course of your commercial engagements?—(Mr. *Saunders.*) Both of us. (Mr. *Moore.*) I resided there between 13 and 14 years, and have been connected with that trade nearly 20 years. (Mr. *Saunders.*) I resided there 17 years.

1735. What do you believe to be the real value of British manufactures, exported annually to the port of Brazils?—About 5,000,000 *l.*

1736. Is not that a larger amount than appears by the Parliamentary returns published by the Board of Trade?—(Mr. *Moore.*) More than double.

1737. How do you account for that discrepancy, your information being, that the export of manufactures is to the amount of about 5,000,000 *l.*, whereas by the Parliamentary papers, it appears to be about two and a half?—We had an explanation in an interview with Mr. Poulett Thomson, when in answer to my stating the exports to be 5,000,000 *l.*, he stated the official returns to be about 2,000,000 *l.* and 200,000 *l.* or 300,000 *l.*, and in consequence of that, I have brought documents here, to prove the fallacy of the official returns, and that the exports do really amount to what we stated them, about 5,000,000 *l.*

1738. What are the documents you allude to which prove that statement?—Here is a document of the returns of the tariff valuations of goods cleared in the port of Rio de Janeiro alone for 1837, 1838, and 1839, and which proves the amount of business to exceed the entire official returns; these are taken from the official returns of the custom-house. It is the tariff valuation of goods cleared at the custom-house, imported into the port of Rio de Janeiro alone. The annual amount rather exceeds two millions.

1739. Have you any similar information as to the other ports of Brazil?—We have similar returns of the imports of British manufactures at Pernambuco.

1740. What is the annual amount of those imports?—About 1,000,000 *l.*, as near as we can estimate them.

1741. Besides Rio and Pernambuco, what are the other ports in Brazil to which British manufactures are imported direct from England?—Rio Grande, in the south, Santos, Bahia, Maçeio, Parahiba, Ceará, Maranhao, Parâ.

1742. What are the articles exported from Brazil in exchange for the imports from this country?—The principal articles are coffee, sugar, tobacco, woods, drugs, and sundry other things.

1743. What effect have the protective or differential duties on the produce of Brazil imported into this country upon our commerce with that country; first, with respect to coffee?—With respect to coffee, the production of the port of Rio, last year, was 861,796 bags, or 61,556 tons, amounting to 137,885,440 lbs. The whole of this, with the exception of the trifling amount that goes to the Cape of Good Hope, to avail of the 9 *d.* duty, for English consumption, goes to the Continent and to different parts of the world.

1744. Then the protective duty in this country is such that no coffee is imported direct from Brazil for consumption in this country?—None whatever.

1745. How do you carry on the trade in coffee by way of the Cape of Good Hope?—By chartering vessels to go round there and to land it, and to re-export it. The landing and re-embarking is called colonizing. Then it comes on to England, after incurring this additional expense of insurance, freight, and loss of time, to avail of the 9 *d.* duty.

1746. Can you inform the Committee precisely what is the extra expense of carrying coffee from Brazil to the Cape of Good Hope, and bringing it to this country, beyond what would be incurred if the importation were made direct?—It varies according to circumstances and the state of the weather; the lowest I should say is about 4 *s.* and up to 5 *s.* 6 *d.* per cwt.; it averages about a halfpenny a pound, it varies a little in consequence of the weather; if you have favourable weather, you do it quicker, and save expense of storage; and if you have unfavourable weather, it may be swelled up from 4 *s.* to 5 *s.*, or 5 *s.* 3 *d.*

1747. If you were informed that it is now proposed by the Government to admit foreign coffee, coming by the Cape at the present duty of 9 *d.* a pound, but charging 10½ *d.* upon the direct importation of that coffee, would that be a sufficient

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relief to induce you to bring that coffee direct, or would it still be your interest to carry it by way of the Cape?—By way of the Cape; inasmuch as we can send it by way of the Cape for an additional expense of about a half-penny a pound, and to bring it direct it would be subject to a duty of 1½ *d.* per pound, and consequently there would be a saving of 1 *d.*

1748. Mr. *Villiers.*] Then there would be very little direct trade in coffee between the Brazils and this country?—None whatever. (Mr. *Saunders.*) It would not be increased at all.

1749. The consumer here would be precisely as he was before?—(Mr. *Saunders.*) Precisely, and the revenue would be worse.

1750. Mr. *Ewart.*] To what extent ought the duty in your opinion to be reduced in order to benefit the consumer?—(Mr. *Moore.*) Taking into consideration the duties and the different qualities of coffee, it ought to be considerably reduced.

1751. Mr. *Thornely.*] What is the value of Brazil coffee in bond in this country as compared with coffee the produce of British plantations of equal quality?—I should say that Brazil coffee at this present moment is worth perhaps from 42 *s.* to 44 *s.*, and Jamaica of similar quality rather more than double that.

1752. The difference in the duty you conceive to be a protection to the West India interest?—Just so.

1753. Is it your opinion that that protection amounts to a tax upon the people of this country?—No question of it.

1754. Mr. *Villiers.*] That they pay to that extent more for their coffee than they would otherwise do?—Yes.

1755. Mr. *Thornely.*] The production of coffee in Brazil being very large, and its consumption being in fact prohibited in this country, except as regards a small quantity brought by way of the Cape, what becomes of the rest of the coffee produced in Brazil?—Part of it goes to the Continent, and about one-third of the entire crop, in 1838, went to the United States. Out of a production of 776,000 bags, in 1838, 235,000 went to the United States.

1756. Is that for the consumption of the United States, or for export?—Principally for consumption, but part of it was exported.

1757. Has the consumption much increased in the United States?—Very considerably.

1758. Is the export of coffee from Brazil to the continent of Europe in the hands of English merchants to any extent; do you yourself, as a merchant, export coffee, the produce of Brazil, to the continent of Europe?—Yes, largely. (Mr. *Saunders.*) I should say two-thirds of it, at least.

1759. The coffee of Brazil is the produce of slave labour?—(Mr. *Moore.*) It is.

1760. And English merchants carry this coffee, the produce of slave labour, for sale to various parts of the world, its consumption being nearly prohibited in this country?—Yes; a great portion of it goes in foreign bottoms, particularly Danes, Hamburguese, Swedes, and Austrians, they being able to take it at a lower freight, in going home, than we could in British bottoms. British bottoms will not go to the Continent, except at an additional freight, in consequence of not being able to get any back freight to England, to bring them again to a port where they can load for export.

1761. With respect to the proposed modification of the coffee duties, which is now before Parliament, it is proposed to reduce the duty on British plantation coffee from 6*d.* to 5*d.*, and on foreign coffee from 15*d.* to 10½*d.*, leaving the duty by the Cape at 9*d.* What effect, in your opinion, would be produced, if Parliament were to adopt that modification. (Mr. *Saunders.*) The reduction of duty from 6*d.* to 5*d.* would cause a loss to the revenue to the amount of 75,000*l.* and the only party that would derive any benefit from it would be the importer of British plantation coffee; the consumer would not enjoy any benefit from it.

1762. Why would not the consumer gain the advantage of that 75,000*l.* reduction in duty on British plantation coffee?—Because you keep foreign coffee imported by the Cape at 9*d.* (Mr. *Moore.*) If there was a corresponding reduction of duty upon Brazil coffee, then we should be in the same position as we were before, but the proposed reduction of a penny upon the plantation coffee, without giving a corresponding advantage to the Brazil, would in fact place us in a worse position than we were in before, and not in the least benefit the consumer.

1763. Mr.

1763. Mr. *Villiers*.] The consumer would be in the same position as before?—Yes. (Mr. *Saunders*.) The Government would be in a worse position, the benefit will all be to the British plantation interest.

1764. When you say that the revenue would lose the whole amount of the difference of duty, is that upon the assumption that the supply from the West Indies is limited?—The supply of British plantation coffee, from wherever it may come, not only the West Indies, but elsewhere, is limited.

1765. Do you suppose that the consumption will not increase upon the proposed reduction of the duty?—No.

1766. Mr. *Ewart*.] Is the reduction of duty to the extent of a penny per pound sufficient to increase the consumption?—No; and it applies only to the sixpenny duty coffee.

1767. Mr. *Villiers*.] Do you consider that the supply is limited from the West India plantations?—Yes.

1768. And that no increased demand would bring an increased supply from that quarter?—I think there would not be an increased supply, at least for the present.

1769. Mr. *Ewart*.] Is it not the fact, that in order to extend consumption you must make a very large reduction of duty, and that a very small reduction of duty does not generally increase consumption?—I should think a reduction of a penny all round would increase the consumption, but not largely.

1770. Mr. *Thornely*.] In order to increase the consumption of coffee, the reduction should apply to coffee of foreign production as well as to coffee the produce of British possessions?—Precisely. (Mr. *Moore*.) The reduction on West India coffee will not increase the consumption at all, inasmuch as it has no other market but England, and it does not supply that market efficiently.

1771. Mr. *Tufnell*.] Why has it no other market?—On account of the great disparity of price; they can get it at half the price anywhere else.

1772. Are you aware that the production of coffee in the East Indies is increasing?—Very considerably.

1773. Where, principally?—Principally in Java.

1774. Are you aware of the extent of increase in any British possessions?—I cannot state exactly as to the amount, but it is increasing.

1775. Are you aware that it is increasing in the island of Ceylon?—Yes.

1776. Of what description is that coffee?—Much superior to Brazil.

1777. And to West India coffee?—No, it is much on a par with West Indian; some of it is considered to have very much of the Mocha flavour, and is very much esteemed; but, generally speaking, it is not equal to the Jamaica, but it is next to it.

1778. Have you any reason to suppose that the production in the East Indies will increase so much as to be sufficient for the supply of this country?—No doubt of it; because, if the duty on foreign coffee was reduced to a rate to make it admissible here, the whole of the Java production would come here, and inferior Brazil coffee would supply its place on the Continent.

1779. Mr. *Ewart*.] Are you of opinion that the quality of Brazil coffee could be improved?—Very much beyond what it is at present. According to the present taste of England, there is not five per cent. that is suitable for the English market. Out of 61,000 tons, you may say that there is not five per cent. adapted to the consumption of this country, unless the duty was so low as to enable the poor people to purchase it.

1780. Is it not probable, that of the large quantity of coffee imported by way of the Cape, a great proportion has been of an inferior quality, and not suitable to the consumption of this country?—Yes, and obliged to be exported.

1781. Then it has been a losing concern to send it by way of the Cape?—Yes.

1782. Mr. *Villiers*.] Is it the voyage that spoils it?—No, it is the manner of preparation, the berry itself is very good.

1783. How does the duty affect it?—If the duty were lower, and it permitted to come direct, there would be no loss.

1784. If the duty of our import trade were reduced, you might import the inferior quality?—Yes, but it will not pay the 9*d*. duty.

1785. Mr. *Tufnell*.] Is the quality affected by the preparation?—Yes, it is injured by the mode of drying it in Brazil; the manner in which it is collected is by negroes, who generally collect it in heaps; they make little heaps of it in the plantations, and leave it there during the night; and when the berry is ripe, mixed up as it is with the leaves, and from the great heat arising from the ground,

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it ferments before morning, and the consequence is, that it is strongly impregnated with an earthy flavour, which destroys it for the English market.

1786. What other process is there of drying it?—Upon a kind of asphalte, and laying terraces of bricks. Since the coffee has been admitted by way of the Cape, I know that a very considerable quantity of bricks have been exported to Brazil for the purpose of improving the quality.

1787. Mr. *Thornely.*] Can you state how the protective or differential duties on sugars in this country affect our commerce with Brazil in that article?—Much in the same manner as coffee; we are obliged to send them all to the Continent, with the exception of what small quantity is consumed here for refining.

1788. The duty on sugar the growth of British possessions has been recently 24*s.* a cwt., and the duty on foreign sugar 63*s.* a cwt.; has the duty of 63*s.* acted as a prohibitory duty on foreign sugar?—Quite so until lately; there is some exception, white sugar having lately paid the high duty in consequence of the great advance in the price of West India sugar.

1789. Was the production of the British possessions insufficient for the supply of this country so as to oblige the consumers to resort to foreign sugar, paying the duty heretofore prohibitory, of 63*s.* a cwt.?—Certainly.

1790. Mr. *Villiers.*] What has been the cause of the rise in the price of sugar?—There is a smaller quantity produced for one reason.

1791. Has there been an increased cost of production?—No; there has been less produced and less imported.

1792. Is it ascertained that less has been brought to this country?—Yes. (Mr. *Saunders.*) The revenue I believe remains the same, because a great portion of that which was in warehouse, and which had not paid duty before, has paid since it has been taken out; so that now the stock is very much reduced, and perhaps never was so low in England. It is the duty on what was imported before this year which keeps the revenue the same, but next year the revenue is likely to be very much less.

1793. Mr. *Thornely.*] Will you state the relative price of Brazil sugar in bond in this country compared with sugar of a similar quality in bond, the produce of British possessions. (Mr. *Moore.*) Brown or Muscovado sugars, the produce of Brazil, are worth from 20*s.* to 22*s.*

1794. What is the value of similar sugars in bond, the produce of British possessions. (Mr. *Saunders.*) About 54*s.* to 56*s.*

1795. What are other qualities?—There is none but brown imported from the West Indies; Brazil white sugars in bond are 24*s.* to 26*s.* Similar quality white sugar from British possessions I should think worth from 62*s.* to 66*s.* in bond.

1796. Then the value of Brazil sugar in bond in this country is considerably less than half the price of similar sugar the produce of British possessions?—Considerably less.

1797. Have you information that Brazil and other foreign sugars have been recently refined in bond, for exportation from this country?—Yes.

1798. Mr. *Villiers.*] Can you state what proportion of Brazilian sugar is refined in bond?—It is quite a fractional part.

1799. It is of course impossible to refine West India sugar for exportation, if the supply is deficient for the home market?—Quite impossible.

1800. Then all that which is refined for exportation is foreign sugar?—All foreign sugar.

1801. Mr. *Thornely.*] To the extent to which Brazilian sugars are refined in bond in this country, it is some relief to the trade with Brazil?—It is some relief, inasmuch as the merchant can get home that part of it without sending it to a continental market and putting it into the hands of foreigners; and he gets his returns quicker, which enables him to turn over his capital oftener; and it benefits the manufacturing districts as well; he is able to buy more manufactures, and to buy them oftener.

1802. What becomes of the molasses produced in refining foreign sugar in bond in this country?—(Mr. *Moore.*) They are exported.

1803. Are they admitted to be consumed in this country upon any duty whatever?—Not at all.

1804. What is the duty upon molasses imported into this country, the produce of British possessions?—Nine shillings a cwt.

1805. Are molasses admitted to be imported from any other country, and at what duty?—Twenty-three shillings and ninepence from Holland or Belgium.

1806. You may import molasses from the continent of Europe at 23 *s.* 9 *d.* a cwt., but you are prohibited from consuming in this country, even at that duty, the molasses produced by refining foreign sugar in bond in London, and at Liverpool?—Yes, if the molasses were permitted to be consumed in this country, treble or quadruple the quantity of sugar would be refined in bond that they are able to refine now, because by allowing the molasses to be consumed here, they could dispose of them in this country, and now they do not know what to do with them; they are obliged to export them.

1807. The export is attended with considerable loss?—It is.

1808. In your opinion, would a greater supply of molasses be a relief to the poorer classes of people in this country, under the present high price of sugars?—Undoubtedly, it is an article of food of very great consumption, particularly in Lancashire and Yorkshire.

1809. Mr. *Ewart.*] Has the export of sugar from Brazil to the continent of Europe very much increased?—Not much of late. In some parts they have diminished, and increased in coffee.

1810. To what do you attribute that?—Because coffee has been answering better.

1811. Is there any other cause why sugar from Brazil has not been exported to the Continent to the same extent that it was?—Merely that they have turned their attention to coffee, particularly in the southern parts, on account of coffee paying better, and the labour with which it is got being easier; children can be employed to gather coffee.

1812. Must not the consumption of sugar generally on the Continent have increased?—I should say it must.

1813. Then how has the vacuum been supplied which must have been caused by the non-increase of the export of sugar from Brazil to the continent of Europe?—There has been a great increase in the east.

1814. And an increase in the beet-root sugars manufactured in the countries themselves?—Yes. I have a statement here of the quantity of sugars imported from Rio de Janeiro, for the years 1836, 1837, 1838, 1839. Also from Bahia, together with cotton and hides, for 1835, with a list of shipping sailing from that port. I have a similar one from Pernambuco, for 1839, which contains the weight of the sugars and cottons exported from that port. (*The same were delivered in, and are as follow:*)

Sugars Exported from *Rio de Janeiro.*

———	1836.	1837.	1838.	1839.
Cases - -	18,804	14,813	16,417	15,313
Barrels and Bags	27,844	18,231	18,757	12,297

Bahia.—Foreign Vessels sailed from this Port with Produce, from 1 October 1834 to 30 September 1835.

73 British.	219 vessels, with 47,428 cases, 474 boxes, 3,071 barrels sugar, 40,320 packages of cotton, and 148,752 hides.
25 Portuguese.	
20 Sardinian.	
17 Hamburguese.	
16 American.	
14 Danes.	
13 Swedes.	
12 Austrians.	
9 French.	
8 Spanish.	
5 Dutch.	
2 Neapolitan.	
2 Tuscan.	
2 Bremen.	
1 Prussian.	

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PERNAMBUCO.—Foreigh Vessels sailed from this Port with Brazil Produce, from 1 January to 31 July 1839.

33 British. 33 Portuguese. 23 American. 11 Sardinian. 11 Swedes. 6 Hamburguese. 6 Danes. 6 Spanish. 3 French. 2 Prussian. 1 Dutch. 1 Austrian.	136 vessels, carried 20,432 packages of cotton, weighing 43,865,984 lbs.; 20,000 tons of sugar, or 44,800,000 lbs.

1815. Mr. *Thornely.*] Is it in the course of your business to export sugar from Brazil to the continent of Europe in the same way that you export coffee?—Precisely.

1816. Is the export of manufactures from this country to Brazil carried on in British vessels?—Almost exclusively.

1817. Can you state what number of vessels go direct from this country to Brazil with manufactures in the course of a year?—I can state the number of vessels and tonnage from Liverpool to the three principal ports of Rio, Pernambuco, and Bahia. In 1839, to Rio Janeiro, 52 vessels, tonnage 13,965. In the same year to Bahia, 28 vessels, 7,203 tons. To Pernambuco, 30 vessels, 7,023 tons.

1818. Of those vessels going there with English manufactures, how many returned to this country?—In 1838, out of 48 vessels to Rio Janeiro, not one returned to Liverpool.

1819. Have you similar returns with respect to the other ports?—No; because at Bahia and Pernambuco there is a great deal of cotton produced, which enables them to bring return cargoes to Liverpool.

1820. What becomes of those vessels that carry out goods to Rio and do not return to this country?—They go in search of freight; a good many of them go with produce to the Channel, for orders for different parts of the Continent; some proceed to the East Indies. As an instance of that, I had a vessel myself that went in 1837, and proceeded from Rio de Janeiro to Bombay, and from Bombay she went to Canton, and there she remains to this day.

1821. Mr. *Tufnell.*] Did she carry out anything to Bombay?—No freight.

1822. Mr. *Thornely.*] In loading from Brazil to the continent of Europe, are your ships in competition with foreign ships to any extent, as to the rate of freight?—Yes; the foreign vessels, which navigate at less expense, are going home, and consequently they can carry at a lower freight than British vessels can. A British vessel going to the Channel for orders, and then proceeding to the Continent, has to return home in ballast before she can reload to go back to Brazil. The foreign vessels go to their own ports, and navigate at much less expense.

1823. Mr. *Ewart.*] They have a market to go to?—They have a market to go to, and to avail themselves of every advantage, those vessels are coming to England to load, to carry our manufactures to Brazil. Last year nine loaded in Liverpool for Bahia, and four this year for Rio. (Mr. *Saunders.*) They do not come generally purposely to load, they bring cargoes of wheat, or whatever it may be, for England; and being here, they take our manufactures to Brazils, in order to make a freight out, and they will get a better freight home again.

1824. Mr. *Villiers.*] In this carrying trade, is there a decided preference given to those vessels?—(Mr. *Moore.*) No, but they gain a decided advantage in freight, by their carrying at lower rates.

1825. There is no disadvantage in employing them?—None.

1826. Their seamen are as good, and their ships as good?—Their ships, a good many of them, rank at Lloyd's the same as British, and they have got an excellent character for taking good care of their cargoes, they deliver them in as good condition as the British.

1827. Is the rate of insurance the same?—It is generally.

1828. Mr. *Thornely.*] You stated that the value of goods exported from the United Kingdom to the Brazils is about 5,000,000*l.* per annum; what is the duty on the import of goods from this country into the Brazils?—The duty, according to the

the treaty, is 15 per cent.; but now, in consequence of the alteration of certain charges, it is 20.

1829. Is that rate of duty the same as that paid by other nations in the Brazils?—It is.

1830. Have the merchants trading to the Brazils any apprehension that the duties on British goods imported into the Brazils will be advanced?—They have, from the non-admission of their products for consumption here.

1831. Does your correspondence with Brazil lead you to apprehend an advance of the duties on the importation of English goods?—It does.

1832. Mr. *Villiers.*] If our vessels could get freights back to this country from some of the northern ports of Europe, might they not have more of the carrying trade from Brazil to Europe?—They very seldom can get freights.

1833. If there was a freer trade in the produce of the North of Europe with this country, would they not be able to get freights back?—It would greatly facilitate it.

1834. You are aware that there is great interruption to the commerce between England and the north of Europe, in consequence of restrictions upon grain and timber?—Yes.

1835. If the duties were so far reduced as to extend our trade in those articles, it would be of advantage to the shipping interest in the carrying trade between Brazil and Europe?—I cannot exactly say that. (Mr. *Saunders.*) It would in a general way, no doubt.

1836. But foreign vessels have a decided advantage in the carrying trade between Brazil and Europe, in consequence of their going home?—Decidedly; a foreign vessel will make a profit where an English vessel cannot.

1837. Mr. *Thornely.*] Do not we import to a considerable extent cotton, the produce of Brazil?—Yes.

1838. And that is the produce of slave labour?—It is.

1839. If we were to permit the importation of sugar and coffee, the produce of Brazil, as we do cotton, are you not of opinion that it would be giving encouragement to the employment of slaves in the production of those commodities?—(Mr. *Moore.*) Not more than now the slave trade is abolished; that is, as far as importation goes, and there have been very considerable importations of colonists there of late.

1840. Mr. *Ewart.*] Is the slave trade practically abolished?—It is diminished very much; it is carried on to a certain extent, but it is illegal.

1841. Mr. *Villiers.*] Slavery exists by law?—It does.

1842. Mr. *Thornely.*] What is the emigration you have alluded to of labourers to Brazil?—A number of Germans have gone out, and a good many colonists have gone from the Western Islands.

1843. Mr. *Ewart.*] Do those persons cultivate sugar?—They assist for a certain time, and then they become small planters on their own account; and what they do on their own account afterwards, they cultivate themselves: they are bound for two or three years.

1844. Is the labour of Europeans found to succeed there in the cultivation of sugar?—It has not been tried to any extent.

1845. You cannot say to what extent that emigration to Brazil from Europe has taken place?—No, I cannot state to what extent. They are principally employed as overlookers, but still I have seen them working there with the hoe. I have got a statement here of all vessels that have gone out to Rio Janeiro, from which the Committee will see a very great increase in the Sardinians, Austrians, and Danes, during the last few years.

1846. Have you a list of the vessels arriving at Rio from the year 1821 to the year 1839?—I have.

1847. What has been the proportion of increase of British vessels in each year?—They have not increased very much, they have varied a good deal.

1848. Has the rate of increase been greater in the British or the foreign vessels?—It has been greater in the foreign.

1849. Mr. *Thornely.*] Will you deliver in that paper?—(*The Witness delivered in the same, which is as follows:*)

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NUMBER of VESSELS arrived at RIO DE JANEIRO.

Years.	English.	American.	French.	Hamburg & Bremen.	Swedes.	Danes.	Dutch.	Belgian.	Spanish.	Sardin.	Austrian & Italian.	Portuguese.	Other Nations.	Buenos Ayres and Monte Video.
1821	192	54	31	4	18	2	11	- -	1	6	- -	124	2	–
1822	184	73	35	5	19	5	14	- -	- -	3	1	98	–	2
1823	211	76	15	9	14	10	17	- -	- -	2	- -	36	1	–
1824	243	120	32	15	25	24	21	- -	- -	6	1	10	3	2
1825	210	86	28	19	23	26	19	- -	- -	1	- -	5	5	5
1826	166	108	42	20	8	16	20	- -	- -	2	- -	17	3	–
1827	211	136	45	14	24	3	23	- -	1	12	- -	51	3	–
1828	260	149	39	16	3	5	27	- -	3	19	3	39	4	–
1829	219	124	43	15	22	18	22	- -	8	24	9	40	7	25
1830	201	125	28	19	20	11	8	- -	3	19	6	64	5	43
1831	159	140	20	28	21	11	6	- -	3	23	9	51	2	25
1832	178	111	22	23	27	4	9	9	6	28	7	42	–	19
1833	207	167	29	17	15	21	4	5	8	25	19	32	3	13
1834	182	118	36	17	22	20	10	6	7	50	25	43	3	8
1835	170	136	42	29	25	27	6	8	6	39	23	38	2	18
1836	139	102	34	33	18	18	23	9	15	40	9	82	16	31
1837	110	80	68	35	12	12	12	15	26	31	10	100	30	32
1838	108	91	20	32	20	30	1	5	10	24	7	102	2	41
1839	99	91	24	28	21	49	1	5	12	25	14	89	3	26

1850. From whence do you derive the statement in that paper?—From published papers taken from the official returns in Rio.

1851. Mr. *Villiers.*] Are you a shipowner?—Yes.

1852. Are you aware of any duty that could be removed, or anything that could be done to give an advantage to the shipowner in his trade?—That is a question I could not go into; although I am a shipowner, I do not understand it.

1853. Are you aware whether foreigners provision their ships at a cheaper rate than we do?—Much lower.

1854. And that is an advantage to them?—Yes. (Mr. *Saunders.*) It enables them to carry for less; groceries and other things can be put on board without the heavy duties that we pay, they not being restricted as to quantity.

1855. Mr. *Thornely.*] What modification of the duties on sugar and coffee in your opinion, as a Brazil merchant, would give relief to the trade in which you are engaged?—If West India coffee is admitted at 5 *d.*, I think it would afford a great relief if we could bring ours at 7 *d.* direct.

1856. With respect to sugar?—With respect to sugar, I think if we could bring sugar at about 36 *s.*

1857. Sir *Henry Parnell.*] Would much be imported at a duty of 36 *s.*?—I have no doubt of it.

1858. Mr. *Ewart.*] Would that bring the price down towards 6 *d.* a pound?—It would bring it towards that. (Mr. *Saunders.*) It would help to bring refined lumps to 8 *d.* or 9 *d.*

1859. Mr. *Thornely.*] Is there anything else in connexion with the trade of Brazil, arising out of protective duties on imports, that you wish to state to the Committee?—I would point out the great obstruction generally that it exposes us to in our business, not being able to get returns to this country, which would enable us to turn over our capital oftener, and it forbids a large consumption of our manufactures in the Brazils. Were we able to take the Brazil produce and consume it here, it would enhance the price in the Brazils and enable them to consume more of our manufactures.

1860. Mr. *Villiers.*] Do you ever freight your vessels with foreign manufactures?—When they happen to be in foreign ports, and we can get cargoes, not manufactures, but foreign produce, flour, for instance, and wines.

1861. Not manufactured goods, the same as those produced in this country?—Not precisely the same; we might take a quantity of hardware manufactured in Germany, if a vessel were loading a general cargo there.

1862. But that you would not do if the trade were direct with Brazil?—We should not have occasion to do it so often. We might have a vessel at Hamburgh, and

and rather than bring her to England we might take a lower freight and send her out to the Brazils.

1863. Mr. *Thornely*.] Are you of opinion that a modification of the duty, such as you have referred to, would be attended with an increase in the exports to Brazil?—Yes.

1864. Are you of opinion that an adherence to the present protective system will endanger our export commerce to Brazil, by causing an advance of duties on the part of the Brazilian government?—At the expiration of the treaty, when they are able to retaliate.

1865. When does the treaty expire?—I believe in November 1842.

1866. Mr. *Ewart*.] Does not it really expire in 1844, according to the terms of the treaty, because at the end of 1842 there must be two years notice given before the treaty expires?—I do not know.

1867. Mr. *Thornely*.] Have you considered what effect the modification of duty which you propose would have upon the revenue?—It would greatly increase it, inasmuch as it would greatly increase the consumption of sugar here.

1868. Then it would have the twofold effect of extending commerce and increasing the revenue?—Yes it would, and of relieving the poorer classes of the community at large. (Mr. *Moore*.) If 20,000 tons of coffee were imported at 7*d*. duty, it would produce about 1,300,000*l*. of revenue.

1869. Mr. *Ewart*.] You were asked whether you considered that the reduction of the duty on sugar, which you proposed, would encourage the employment of slaves in the Brazils, and you said that you did not think it would?—Not more than at the present moment.

1870. Will you explain why you think that it would not encourage it more than at present?—The same number of slaves that there are will exist, and they must be employed in some manner.

1871. Would it not encourage the importation of others?—I should say not; it would not encourage it more than it is encouraged at the present moment. But the slave trade is almost put an end to at present. (Mr. *Saunders*.) The British cruizers have been so active, that the slave importers are quite discouraged on account of the many losses they have sustained.

1872. Do you really think that the trade of the persons who traffic in slaves is very much decreased?—There is no doubt that within the last twelvemonth it is very much decreased.

1873. On what authority do you make that statement?—Judging from the goods sold for that purpose in the Brazils. (Mr. *Moore*.) We know it from the fact of the decrease in certain articles consumed for that trade, and for that trade only, which have no other application. With respect to slavery, many of the more enlightened Brazilians, that I have come in contact with, I know to be as much opposed to slavery as we are, and they would enter willingly into any scheme for its total abolition. I think that some means might be devised for putting an end to slavery, after a certain period of years, if it could be met by admitting their produce upon certain conditions, but it will require a period of years, on account of the Government not being in a condition to offer them indemnification.

1874. Do you think that proposition would be acceptable in the Cortes of Brazil?—I have no doubt of it; the more enlightened of them are very much opposed to slavery indeed, more so now than ever before, because the lives and properties of many of them have been endangered by the frequent rebellions that have taken place in the northern parts.

1875. Mr. *Thornely*.] Is there any difference in different districts of Brazil, as to the character and conduct of the negroes?—Decidedly; in Rio Janeiro they never felt any alarm of the blacks rising, because there they are from so many different nations, and a rivalry exists among them, so that they can never concoct any plan to massacre the whites, but that is more generally confined to Rio Janeiro, and the interior from there. But in the northern ports, in Pernambuco, Bahia, Ceara, and Maranham, the blacks consist principally of one nation from the Gold Coast, and those blacks are more likely to act in unison one with another, and the consequence has been, that they have several times risen, and done a great deal of mischief; there is more sympathy amongst them, being principally of one nation, and speaking the same language; they are generally Mahomedans; they act in concert, and can do a great deal of mischief. This has operated very much upon the minds of the Brazilians there, and many of the more respectable and

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enlightened part of them, with whom I have conversed upon the subject, would willingly enter into a compromise to bring about a total abolition of it.

1876. Is there any large number in the Cortes who would be likely to oppose this enlightened view of the subject?—I should think there would be a majority in favour of the abolition of slavery, but it would require a period of time, in consequence of the Government not being able to offer them indemnification. If an arrangement could be entered into, saying, "You shall have your sugar imported into England at a certain rate of duty, provided you consent to free your slaves at the end of so many years," I think something of that sort would be agreed to by them. The slave trade under the Brazilian flag is piracy.

1877. Mr. *Tufnell.*] Has the importation of foreign manufactured articles into Brazil increased of late years?—Considerably.

1878. What articles?—Hardware, and hosiery in particular.

1879. Can you say to what extent?—I cannot say to what extent.

1880. What particular foreign articles have competed with our own manufactures in the Brazils?—German hosiery in particular.

1881. The produce of what country?—They are exported from Hamburgh; I do not know the precise district where they are manufactured.

1882. Sir *Henry Parnell.*] Is much foreign silk imported into Brazil?—A good deal, principally from France.

1883. How is it in competition with British silk imported into Brazil?—With regard to foreign silk, we are placed in an awkward position about that, because the retailers in Brazil are all French, and of course they favour their own productions, and then the manner in which they are imported also gives them an advantage.

1884. Is there any difference in the manner of importing French and English?—A number of them join together and have one package; three or four of them join. The English business is carried on on a much larger scale, not divided and subdivided as the French is. The French may be said to import many articles by retail.

1885. Mr. *Tufnell.*] Are foreign cotton manufactures imported into Brazil?—Foreign unbleached cottons are imported largely from the United States, and printed muslins from the Continent, and a good many prints from Switzerland and France.

1886. Sir *Henry Parnell.*] Are they making any efforts to establish manufactures in Brazil?—Not at all; nothing but soap; and there is an iron foundry established in one of the provinces.

1887. Mr. *Villiers.*] Do not they refine sugar in Brazil?—Very little.

1888. Mr. *Tufnell.*] You stated that a large portion of coffee was exported to the United States. Is that chiefly in American bottoms?—Almost entirely.

Mr. *Peter Martineau* and Mr. *George Warner*, called in; and Examined.

Mr. *P. Martineau* and Mr. *G. Warner.*

1889. Mr. *Thornely.*] (To Mr. *Martineau.*) YOU are a sugar refiner in the city of London?—I am.

1890. (To Mr. *Warner.*) You are a wholesale grocer in the city of London?—I am.

1891. (To Mr. *Martineau.*) Will you state what the operation of the protecting duties on sugar has been on your trade?—(Mr. *Martineau.*) For the last quarter we have had less stock in the port of London than I ever recollect before, and I recollect the trade these 33 years; we were very short last year; our lowest stock last year was on the 18th March 1839, we had then 10,740 hogsheads and 1,650 tierces; the average Gazette price of sugar was then 40*s.*, which is considered a high price. We have got the prices of the last 30 or 40 years, and sometimes they are as low as 22*s.*; this year our stocks have been below 10,740 hogsheads ever since the 14th of March. On the 14th of March the stock was 10,700 hogsheads, the 21st of March it was less, and so it has been every week till the 18th of July; now has risen to 12,865 hogsheads. The following are the stocks in the corresponding weeks of each year:—

STOCKS of *British West India* Sugar in *Port of London.*

1839.	*Hhds.*	*Tierces.*
March 23	14,307	1,949
April 6	13,621	1,976
— 13	12,703	1,922
— 20	12,063	1,867
— 27	14,457	2,030
May 4	13,716	1,963
— 11	11,990	1,741
— 18	10,740	1,650
June 1	16,088	2,078
— 8	14,738	1,951
— 15	17,707	2,083
— 22	21,847	2,456
— 29	24,496	2,790
July 1	27,297	3,098
— 20	28,164	3,094

1840.	*Hhds.*	*Tierces.*
March 21	9,254	1,382
— 28	8,849	1,310
April 4	7,777	1,213
— 18	8,069	1,117
— 25	6,776	943
May 2	6,289	882
— 9	4,831	749
— 16	4,572	709
— 23	4,722	829
June 6	9,542	1,098
— 20	8,204	831
July 4	9,503	675
— 11	10,122	765
— 18	12,865	897

1892. That is an increase, is it not?—(Mr. *Warner.*) That is an increase on the former weeks, but it is a small stock for the period of the year. (Mr. *Martineau.*) The 13th of last July, the stock being 27,297 hogsheads and 3,098 tierces, it is less by one half. I mention this, to show that our lowest stock last year was only one week under 11,000 hogsheads, and now it has been under 11,000 hogsheads in every week since the 14th of March.

1893. Sir *Henry Parnell.*] What is the price?—The average Gazette price last week was 57*s.* 2½*d.* The average of last year was about 40*s.*, as near as can be; and I think that last week's average of 57*s.* 2½*d.* is higher than any average we have got since the year 1816, immediately after the peace.

1894. Mr. *Villiers.*] To what do you ascribe the diminished quantity?—The diminished quantity must be owing to the slaves not working; a falling off in the production.

1895. Sir *Henry Parnell.*] It is not owing to bad seasons?—No.

1896. Mr. *Villiers.*] And you do not consider it is owing to an increased demand in the country?—No; I do not think the consumption has increased; I do not think the consumption of sugar is so much as it was eight or nine years ago.

1897. The relative proportion of consumption has been diminished by the smaller production?—Yes.

1898. Sir *H. Parnell.*] And you think that is owing to diminished labour?—Diminished labour; and then we are wholly debarred from the use of foreign sugar, which we have had at former periods. During the whole of the 30 years, we have always had the assistance of foreign sugar, at the interval of every seven or eight years. In 1813, by the 53 Geo. 3, cap. 62, we had foreign sugars, Martinique and Guadaloupe. In 1814 foreign sugar was, by the 54 Geo. 3, cap. 57, admitted. In 1815 it was also admitted, by the 55 Geo. 3, cap. 31, and that helped the supply.

1899. Mr. *Villiers.*] Was that owing to a deficient supply?—Yes, owing to a deficient supply and very high prices.

1900. Sir *H. Parnell.*] Under what circumstances as to duty was it admitted in those years?—It was admitted in 1814 and 1815 upon the same duties as British Muscovado sugar.

1901. Mr. *Ewart.*] Was that in consequence of scarcity of sugar?—It was.

1902. It was done by Parliamentary enactment?—By Act of Parliament; there were three years in which an Act was passed.

1903. Sir *Henry Parnell.*] Was not that to supply distilleries?—No, it was not to supply distilleries.

1904. Mr. *Villiers.*] Can you say what was the cause of the deficient supply in those years?—The cause was the very great demand from the continent of Europe when the Continent was opened after the peace.

1905. Mr. *Ewart.*] What is the difference between the price now and the price at the period to which you have just alluded, in 1814 and 1815?—I will take July 1815, 63*s.* 11*d.*, 62*s.*, 61*s.*, 62*s.*, that was when the Continent was open. Then in December 1815, the prices were very much as they are now; they were 58*s.* 5*d.* 58*s.* 6*d.*, and 57*s.* 7*d.*

1906. Mr. *Ewart.*] Is there not a difference in the currency between 1815 and 1840?—No doubt there is.

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1907. Mr. *Ewart.*] Then the price now is pretty nearly what it was then?—Pretty nearly what it was in December 1815.

1908. But taking into consideration the enhanced value of the currency, is the price higher or lower now than it was then. Supposing the nominal price to be the same, on which side of the account would the difference be?—The currency of the country is certainly less now than it was then.

1909. Which do you consider as the most urgent, all things considered, the necessity or propriety of the admission of foreign sugar now, or of the admission of foreign sugar then?—The admission of foreign sugar now is much more urgent, the supply is much more deficient now; we had the sugars of the whole world then.

1910. Mr. *Thornely.*] (To Mr. *Warner.*) Can you furnish the Committee with a statement of the average price of sugar from 1815 to the present time?—I can. It has been printed by order of the House of Commons up to the year 1837. This is a statement of the prices every week; I can reduce it to years, or months, or quarters. A return is made every week of the transactions of the week, and that has been done for a great many years, with one interval; I think from 1826 to 1828 it was omitted.

1911. Mr. *Ewart.*] Can you state what is the effect upon the poorer class of consumers of the present high price of sugar, caused by the high duty and the restriction upon the sugar trade?—To throw it out of consumption, so far as respects them, altogether.

1912. Mr. *Villiers.*] This deficiency of supply entirely arises from the protection we give to our colonies, which has the effect of confining our markets to them?—Entirely confining us to one description of sugar, to British Muscovado sugar.

1913. Mr. *Thornely.*] Will you give to the Committee a return of the average price of sugar in the first week in October every year, from the year 1815 down to the present time?—I will do so. The return is as follows:—

A Return of the Average Price of Brown or Muscovado Sugar, in London, in the first week of the month of October, for the Years 1815 to 1826, inclusive, and for the Years 1828 to 1839, inclusive, no Average having been struck in the Year 1827.

			s.	d.				s.	d.
1815	October	11	63	0½	1828	October	7	31	1¼
1816	„	9	44	1¾	1829	„	6	27	6¾
1817	„	8	58	8¾	1830	„	5	25	11½
1818	„	7	49	10¼	1831	„	4	22	2½
1819	„	6	36	5¾	1832	„	9	26	11
1820	„	4	36	1¾	1833	„	8	32	10¾
1821	„	3	31	2½	1834	„	7	30	10
1822	„	9	29	11¼	1835	„	6	37	0¼
1823	„	8	32	0½	1836	„	4	43	10¾
1824	„	6	29	11¾	1837	„	3	34	4¼
1825	„	5	45	2¾	1838	„	9	31	5
1826	„	4	31	8¼	1839	„	8	39	6
1827	„	No return.							

1914. Mr. *Villiers.*] Is this the first time that the supply has been deficient, arising from the cause you have assigned?—(Mr. *Martineau.*) Yes, but it has never been to anything like the present extent. We have complained to Parliament and to the Government for ten or twelve years, and in the year 1827 we got relief. Mr. Charles Grant was at that time at the Board of Trade, and he gave us relief by opening to us the East India sugar for a short time. Then after that, in 1828, we got relief by having foreign sugars for refining only, the refiner undertaking to export the produce, or value equal to the produce according to a calculation; that was under Mr. Herries and Mr. Courtenay. We were enabled to enter our houses for the refining of foreign sugars. The duty varied according to the value. We then entered into bond to the Customs to export, and having let into our houses a thousand cwts. of sugar, we exported those thousand cwts. in the shape of refined sugar, bastards, and treacle, and we were bound to export the produce of the foreign sugar so admitted into our houses. That lasted for three years, and it was a great relief to the country, because the refiner having to export sugar, was enabled to make up his export of sugar from foreign sugars, so that the grocers had a greater quantity of British Muscovado sugar for the home market.

1915. Mr. *Villiers.*] Will you state in what way the protective duty affects the sugar refiner injuriously?—The protective duty on sugar affects the sugar refiner as well as the home consumer by restricting the quantity that he manufactures; he is obliged to pay a great deal more for it because the quantity is so much restricted.

1916. Do you mean that it limits his business in amount?—It does very much.

1917. With respect to the sugar that is exported, does the protective duty affect that in any way?—There is no British Muscovado sugar exported now in a refined state.

1918. The refiner has the liberty of refining foreign sugar without paying duty?—Yes, that is quite another trade.

1919. Therefore the protective duty does not injure the exporter of refined sugar?—No, but that is quite a different trade.

1920. The refining of sugar is not allowed in the West Indies?—No, there is a prohibitory duty upon the importation of refined sugar.

1921. Is that a protection to the sugar refiner in this country?—Yes.

1922. Is that protection of which the sugar refiners in this country are tenacious?—No, I do not think so at all.

1923. Then they would be ready to allow the West India colonies to refine sugar there for their own use?—Yes, I do not think they would make any point of that at all, nor even for export to this country, provided the British refiner had an unrestricted use of foreign sugar.

1924. Mr. *Thornely.*] For what time did that permission last to admit foreign sugar at the same duty as British plantation?—It lasted for three years, ending in 1831, so that for the last nine years the supply of the country has solely depended upon the growth of the British West Indies, the Mauritius, and Bengal; and the present low stock and the present extravagant prices show, most convincingly, that those colonies are not sufficient for the supply of the country.

1925. Mr. *Ewart.*] Do you refine foreign sugar now, and export it to the West Indies?—I am not in that trade, but that is done; I do not refine for export, I only refine for home consumption.

1926. Mr. *Thornely.*] (To Mr. *Warner.*) What is the effect of the present protective or differential duties on sugar upon your trade as a wholesale grocer?—It contracts our operations very much, because it diminishes our supply.

1927. Does the enhancement of price consequent upon a limited supply, limit also the consumption of sugar very much?—I have no doubt that it does very much.

1928. Do you find that the grocers to whom you sell sugar are of opinion that the sale in the country at large will be diminished very much owing to its high price?—I find an universal opinion to that effect among the grocers.

1929. Have you any information as to the high price of sugar checking the quantity of fruit usually preserved at this season of the year?—Yes, there is no doubt it will diminish the quantity very much, particularly in private families.

1930. Mr. *Ewart.*] Therefore it will be injurious to the fruit growers?—It will, very much.

1931. Is not it also injurious to the revenue to limit so much the supply of sugar, which yields so great a revenue in proportion to the quantity entered for consumption?—I think the revenue upon sugar might be increased one third, if sugar were much cheaper than it is now.

1932. Has the advance in the price of sugar in your opinion checked or limited the consumption of that article?—(Mr. *Martineau.*) It has very materially limited the consumption, and diminished the revenue. (Mr. *Warner.*) The consumption of sugar since the 1st of January in this year, I believe is larger than it was last year.

1933. How is that accounted for?—I have heard it accounted for in the manufacturing districts by the circumstance of people having adopted a lower mode of diet; that they have taken tea and coffee instead of more substantial things, such as meat; and I believe it may be accounted for to a great extent by the increase of Temperance Societies, and a diminution in the consumption of spirits, and the increase of tea and coffee.

1934. Mr. *Ewart.*] Then it becomes now a question of more general interest to the community to reduce the duty on sugar, as it appears that a greater number of the community are interested in the reduction in consequence of the great extension of the demand for the article?—Certainly.

1935. Mr. *Thornely.*] What reduction of the duty on foreign sugar do you think

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is called for by the present circumstances of the sugar trade?—I should think to make sugar an article of very general consumption, the price should be from 50*s.* to 60*s.*, including the duty. That would be from 5½*d.* to 6½*d.* per lb. I think the consumption would go on to almost any extent at those prices.

1936. Mr. *Ewart.*] Has it been generally found by experience that unless you bring down sugar to about 6*d.* a lb. there is no great increase in the consumption?—No, we have invariably found that years of great productiveness have been years of cheapness, and years of small productiveness have been years of high prices.

1937. Mr. *Thornely.*] What is the present price of sugar of that description which you think ought to be at the rate of 5½*d.* or 6½*d.* a lb.?—The present price is 9*d.* a lb.

1938. Mr. *Villiers.*] Have you any reason to expect that the supply will be greater next year, or that it will continue deficient?—(Mr. *Martineau.*) We have no means of knowing, and I should doubt whether the West India planters have any means of knowing, for estates vary so much. There are one or two estates that are actually this year increasing, and there are several others I know in which they will never produce another hogshead again I believe; in two estates that I know, they say they shall produce no more; one of them is a small estate, and the labourers are taken to the next estate, which is a larger one and better attended to.

1939. Mr. *Ewart.*] Was not there a drought last year?—I have known the trade these 35 years, and there are always droughts, and always hurricanes in some parts of Jamaica, but it is generally made up. But this falling off is something peculiar.

1940. Mr. *Tufnell.*] Are the plantations where the cultivation is given up the smaller plantations?—The tendency has been that the smaller plantations, like small farms, could not stand the increased relative expense so well as the large ones. The larger ones are better attended to, the land is kept in better heart, the land is better manured, and all the servants look after things better. It pays in fact for an expensive establishment.

1941. Mr. *Thornely*] (to Mr. *Warner.*) Have you anything to state as to the present state or the future prospects of the sugar trade, arising out of its present circumstances?—I think nothing very important, because there are so many circumstances involved in it that we cannot tell what it may be; for instance, what the import of sugar from Bengal may be, or what the import from the Mauritius may be; we think from the Mauritius it will not exceed what we have had before. (Mr. *Martineau.*) We think it cannot exceed, because it has kept as steady as possible the last seven or eight years.

1941.* Mr. *Villiers.*] Is the demand increasing in this country for the article?—(Mr. *Warner.*) There is no doubt of it.

1942. You regard the protective duty as a tax upon the community for the benefit of one class?—(Mr. *Martineau.*) Quite so.

1943. (To Mr. *Warner.*) Is that your opinion?—Yes, it is. (Mr. *Martineau.*) The net revenue upon sugar, after deducting a considerable drawback of more than half a million of money, was 5,000,000*l.* in the year 1828, so that the consumption of sugar must have been very considerable then. Last year, I see, by the papers, up to the 5th of January 1840, the net revenue upon sugar was only 4,600,000*l.*, with no export. Now, reckoning the increase of population at 1½ per cent. every year, if the price of sugar had continued as low as it was in the year 1828, our consumption of sugar in 1839 ought to have been a great deal more than it was, and the revenue much larger, but instead of that, there is actually a falling off.

1944. Was the price peculiarly low in that year?—It was not nearly so low as in the years 1830 and 1831.

1945. Mr. *Ewart.*] Have not there been great fluctuations in the price of sugar?—Yes, the lowest price we have ever known was 21*s.* 10*d.*; and last week there was as high a price almost as we have ever known.

1946. Taking the range of years, has not the price of sugar fluctuated considerably?—(Mr. *Warner.*) It has not, within my recollection, fluctuated to the same extent as it has done within the last six weeks, for many years; in confirmation of which, I produce the Gazette weekly averages from the 7 January to 21 July.

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A RETURN of the Weekly Average Price of Brown or Muscovado Sugar in London, from the first week in January to the third week in July 1840.

1840.		s.	d.
January	7	37	8¾
	14	38	5
	21	37	11½
	28	37	10
February	4	38	4½
	11	39	1½
	18	39	−½
	25	39	3½
March	3	39	6½
	10	40	9
	17	41	1½
	24	40	8¼
	31	40	3
April	7	40	−½
	14	39	10¾
	21	41	1½
	28	41	3
May	5	42	9
	12	44	10½
	19	44	9½
	26	46	2½
June	2	45	5¼
	9	45	4¼
	16	44	6
	23	45	10¼
	30	50	11
July	7	55	11½
	14	57	3
	21	57	2¾

1947. Mr. *Thornely*.] Do you know any instances of the high duty of 66*s.* being paid upon any foreign sugars in consequence of the high price of sugar?—Yes, I know that it has been paid, for the purpose of refining.

1948. Was not that duty heretofore considered a prohibitory one?—Decidedly, it always has been.

1949. Mr. *Ewart*.] What sort of sugar is it that comes in at that high duty?—(Mr. *Martineau*.) It is the finest white Havannah sugar, and it is to all intents and purposes refined sugar; it is the very finest sugar. By admitting that sugar, we permit the foreign planter to introduce sugar of a quality which we do not permit the Jamaica planter even to do.

1950. Do not the West India planters complain of this sugar as being in a higher state of refinement than the sugar which they produce?—Yes; and it is no relief to the public, because they want the lower classes of sugar, they want a cheaper article.

1951. Do you happen to know whether the sugar thus introduced is a kind of sugar that requires more slave labour than others?—It does, because it is partially refined.

Lunæ, 27° die Julii, 1840.

MEMBERS PRESENT.

Mr. Chapman.	Mr. Hume.
Sir C. Douglas.	Mr. Thornely.
Mr. Ewart.	Mr. Villiers.

JOSEPH HUME, ESQ. IN THE CHAIR.

Mr. *James Cockshott*, called in; and Examined.

Mr. *J. Cockshott*.

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1952. Mr. *Thornely*.] YOU are a merchant in Liverpool, trading to Brazil?—Yes.

1953. To what part of Brazil?—Pernambuco.

1954. Are you an exporter of British manufactures?—I am.

1955. How long have you been in that business?—I have been resident in Liverpool about 14 or 15 years.

1956. And in that business all the time?—Yes.

1957. When you sell British manufactures in Pernambuco, what is the currency in which you receive payment?—Paper.

1958. What is the value of that paper, compared to specie?—Specie bears a premium of 50 to 60 per cent.

1959. Then that paper is at great depreciation?—Yes.

1960. Do you find it easy to purchase bills of exchange on England or on Europe?—We find great difficulty.

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1961. Then are you in some measure driven to the necessity of taking the produce of Brazil in exchange for British manufactures?—Very frequently.

1962. You are obliged in many cases to take sugar as the best means of remittance for the goods you send out to Pernambuco?—Yes.

1963. How do the protective or differential duties charged in this country operate with respect to the sugars which you receive from Brazil?—I have a cargo now at Falmouth; the vessel has been there 10 days; she called at Falmouth for orders, and she is loaded altogether with sugar from Pernambuco.

1964. What is the extent of her cargo?—Two hundred and sixty-five tons; I would deliver them in London for 25 *s.* per cwt. for the white, and 21 *s.* for the brown, in bond.

1965. *Chairman.*] What is the comparative quality?—They are equal to British plantation 61 *s.* and 57 *s.*, both in bond.

1966. What would be the difference in the value of that cargo, if it were admitted at the same duties as British plantation, compared with the value at which you are willing to sell it in bond?—The difference is 36 *s.* a cwt.; and if consumed here, there would be a saving to the country of 9,540 *l.* upon that single cargo, at 36 *s.* a cwt.

1967. What is the total value of it in bond at present?—The value of it in bond is 6,500 *l.*, at the prices I have mentioned.

1968. So that that cargo would be worth 9,540 *l.* more than it now is, provided it were admitted at the same duty as British plantation sugar?—Yes.

1969. Consequently the loss to the public by the exclusion of that sugar is 9,540 *l.* on a single cargo of 265 tons?—Yes; I can afford to bring it to London at that amount less than what the British plantation is selling for.

1970. Mr. *Thornely.*] Have you experience with respect to any other quantity of sugar than the cargo now lying at Falmouth?—I have had a cargo lying in London the last 12 months, and I have never been able to sell it at anything like a profit, or indeed to save myself.

1971. *Chairman.*] Was that sent here in return for British goods exported?—Both cargoes were.

1972. Do the difficulties thrown in the way of the sale of those cargoes prevent you from sending goods to Brazil, which you would have done if you could have realized the amount for the sugar?—It must operate against it; but I do not mean to say that I should have sent more goods out.

1973. Mr. *Thornely.*] Does not the difficulty of procuring bills of exchange at Pernambuco, and the difficulty of getting the produce of Brazil into this market, owing to the protective differential duties, form an impediment to the extension of the export of British manufactures from this country to Brazil?—Very great.

1974. *Chairman.*] What are the principal British articles which you send out to Pernambuco?—Cottons and linens.

1975. Any hardware?—A good deal is going now.

1976. Do you send any woollens?—A great many woollens go from Yorkshire, but not so many as cottons by a great deal.

1977. Then the British trade to Brazil at this moment consists of our staples, cottons, linens, hardware, and woollens?—Yes.

1978. What are the articles which they can give you in return, besides sugar?—The returns from Pernambuco are chiefly in sugars and cottons; some hides, and some Brazil wood.

1979. Can you bring the hides direct to this country?—We can.

1980. What is the duty upon them?—Hides come, I think, at the same duty from all parts of the world.

1981. And there is no impediment as regards those?—None.

1982. What is the differential duty as regards cotton?—None; cotton from all parts of the world pays the same duty, India and the British colonies excepted.

1983. What are the impediments at this time, then, to the extension of the commerce with the Brazils?—I speak as being connected with Pernambuco only, as to sugar, and I find a great impediment in not being able to sell it.

1984. Do you send any from Pernambuco to the continent of Europe, as a means of getting a return?—Frequently.

1985. To what parts?—Trieste chiefly.

1986. What difference would it make to you as an exporter of British goods, to be able to bring your sugar direct to the market of England, instead of being obliged to send it to Trieste and other places, by which agency and other expenses

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are incurred and delay occasioned; are you able to say what per centage it would be?—I have made no calculation; but it must be a considerable saving.

1987. If the duty levied on the sugar from Pernambuco were 36 *s.* per cwt. instead of 63 *s.*, would that have a considerable effect in promoting the trade in that sugar here?—Very much.

1988. Would you then, as a British merchant, be able to have your returns under your own command in sugar from Pernambuco?—Certainly.

1989. Can you state what quantity of sugar Pernambuco exports?—I should think about 30,000 to 35,000 tons of sugar annually.

1990. Where does it go to principally?—To the Continent; and to Portugal, chiefly.

1991. Why do you not send on your own two cargoes now to the continent of Europe, to realize their amount?—From the present state of the market I am in hopes that the prices will improve here.

1992. So as to enable you to admit that at the high duty?—If British plantation should advance 10 *s.* more, Brazils must get up.

1993. Do you mean that British plantation being 61 *s.*, you expect that it can by possibility rise to 71 *s.*?—Yes, I do; it is expected that British plantation will advance.

1994. Mr *Villiers.*] It is rising now?—It advanced a little this last week, and must advance more.

1995. Why must it advance more?—From the great scarcity of sugar.

1996. Mr. *Thornely.*] Arising from our shutting out sugars the produce of foreign countries?—Of course.

1997. *Chairman.*] Looking at the average prices of sugar of the quality you have now at Falmouth, during the last three years, would a duty of 36 *s.* admit them here?—I think it would.

1998. With the ordinary profit?—As a remittance; it would leave the exchange of the day, which is a very good remittance.

1999. Are the Committee to understand that the present state of our commercial relations with the Brazils renders the means of remittance extremely difficult and inconvenient, and thereby checks the commerce of England with that country?—Undoubtedly.

2000. Mr. *Thornely.*] When you export cotton manufactures to Pernambuco, are you met in that market with cotton manufactures from any other parts of the world?—Yes, from America.

2001. Do they compete rather successfully against your goods?—They do so in one article; I think particularly so in domestics.

2002. *Chairman.*] That is coarse cottons?—Coarse cottons.

2003. Mr. *Thornely.*] In what way do the Americans get their returns from Pernambuco for the cotton goods they export?—The Americans experience great difficulty in getting returns; it is chiefly in hides.

2004. *Chairman.*] Do not they take sugar?—Very little indeed.

2005. Cuba supplies them cheaper?—It does.

2006. What shipping do you employ to carry your cargoes to Brazil?—All British.

2007. When you are obliged to send remittances circuitously to the Continent, do you employ British shipping invariably, or sometimes other shipping?—Foreign shipping carries cheaper than British to the Continent.

2008. Then, if your return cargoes could be brought to England it would tend to increase the employment of British shipping?—Materially.

John Benjamin Smith, Esq. called in; and Examined.

2009. *Chairman.*] YOU are President of the Chamber of Commerce of Manchester?—I am.

2010. What class of merchants constitute that chamber?—The chamber consists of merchants, bankers, manufacturers, and traders of the town and neighbourhood.

2011. Does it represent generally the commercial opinion of the town?—It does.

2012. Have there been any opportunities when the opinion of the chamber has been expressed in regard to the protective system of our commerce?—Yes. The

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chamber has been established about 20 years; it was established in 1820; and I find, on reference to its proceedings, several instances in which the chamber have passed resolutions with reference to our restrictive system. I find in April 1825, when Mr. Huskisson brought forward his trade measures, the following resolutions of the board: "That having taken into consideration the important change in the commercial policy of the country recommended in the resolutions of the House of Commons, whereby foreign manufactures and many descriptions of foreign raw produce will be admitted on a greatly reduced scale of duties, the members of the board feel it to be a duty to declare their approbation of the proposed measures, their concurrence in the sound and enlightened principles of government on which they are founded, and their hope and belief that whilst they are calculated to promote the general prosperity of the country, they will not prove permanently or seriously injurious to any branch of the trade of this district, provided they be followed by that repeal of the duty on raw cotton which is pointed out and required by the same principles of sound policy by which these measures have been dictated."

2013. Was that unanimously agreed to by the meeting?—Yes. There was another resolution: "That the members of the board, influenced by those feelings, would further express their gratitude to those members of the Administration and of Parliament by whom the measures in question have been proposed and supported." And there was another resolution: "That the repeal of the existing corn laws and free access to the corn markets of the world, under easy duties on importation (if any should be requisite), will be more than ever necessary when the proposed changes regarding the introduction of foreign manufactures are carried into effect, and ought to be earnestly and unceasingly pressed on the consideration of Parliament." And another resolution: "That a copy of the preceding resolutions be transmitted by the president to the First Lord of the Treasury, the Chancellor of the Exchequer, the Secretary of State for the Home Department, the President and Vice-president of the Board of Trade, and the Members for the county."

2014. In that year, had the Chamber of Commerce before them the propriety of permitting the export of machinery?—I find that in the previous year, March 1824, there was a special general meeting of the chamber, to take into consideration measures which had been adopted by the board of directors for the purpose of procuring evidence before the Artizans and Machinery Committee of the House of Commons. I find by those resolutions that the chamber at that time were opposed to the exportation of machinery and artizans, but their ground of objection appeared to be, that the House of Commons were beginning at the wrong end, that they were beginning by the exportation of machinery without previously repealing the corn laws, and it was upon that ground that the chamber opposed the exportation of machinery. I find the following resolution: "Resolved unanimously, That in the progress which Ministers and Parliament are making towards a revision and liberalization of our commercial system, this meeting think it necessary to request the directors of the Manchester Chamber of Commerce to call their attention to the overwhelming restriction under which the commercial interests of this country are placed by the present state of the corn laws, which not only tends to give a factitious value to the most important article of human food, but to throw obstacles in the way of mercantile operations by materially augmenting the difficulty of procuring returns."

2015. Was that the first representation of the pressure of the corn law on the commerce of the country made by that body?—No; the chamber petitioned for a repeal of the corn laws on several previous occasions, but I have not got the periods at which those petitions were presented.

2016. Since that period, what measures have they taken to represent the pressure of the corn laws on the commerce of the country?—I think there was a considerable interval as to any steps on their part respecting the corn laws, after the corn law of 1828, against which they petitioned.

2017. At the time the bill was passing, under which the import of corn is now regulated, they petitioned against it?—They did; they petitioned in 1828.

2018. Mr. *Chapman.*] Then their second petition relative to the corn laws was in 1828?—Yes, they petitioned in that year and several years previously.

2019. And the next in 1838?—Yes; in 1838 there was a petition of the president, vice-president, and directors of the Chamber of Commerce of Manchester, for the repeal of the corn laws with this prayer: "That condemning as injurious all

all monopolies, whether agricultural or commercial, and convinced that the general good will be best promoted by an unobstructed interchange of all commodities with every nation, your petitioners, whilst they acknowledge the necessity of imposing duties upon importations, for the purpose of raising a revenue to meet the necessary expenses of the state, do not recognise the wisdom or justice of levying restrictive duties upon any one article for the protection of a particular interest, but on the contrary, they desire to see, both in manufactures and in agriculture, the principles of free trade fully established, and they therefore pray your honourable House to repeal the existing laws relating to the importation of foreign corn, and to take such measures as will gradually but steadily remove all existing impediments to the free employment of industry and capital."

2020. *Chairman.*] Did any deputation from that chamber come to London on the subject?—No.

2021. Was there any notice taken of the proceedings of the Prussian league at the time that was under consideration?—There was.

2022. What took place?—On Dr. Bowring's return from Germany, last year, the chamber invited him to communicate to them, if he could do so with propriety, the result of his mission; and a special general meeting of the chamber was held in November 1839, to receive from Dr. Bowring a communication respecting the state and prospects of our relations with those countries comprised in the Prussian commercial union.

2023. Were there some resolutions come to by the chamber upon that occasion?—The following resolutions were unanimously adopted: "Moved by the vice-president of the chamber, seconded by Leopold Reiss, esq., That the grateful thanks of the chamber be presented to Dr. Bowring, for the promptitude with which he accepted the invitation of the directors, and for the interesting and valuable communication which he has now made to this meeting. Moved by Alderman Cobden, seconded by Mr. Alderman Roberts, That this meeting having heard with the deepest interest the able address just delivered by Dr. Bowring upon the subject of our commercial relations with the states composing the German league, earnestly invites public attention to the incontrovertible evidence thus afforded, that the governments and people of Germany are desirous of exchanging their productions for the commodities of this country, proving from undoubted authority that we are prevented solely by our restrictive laws from embracing the manifold advantages thus offered to us. Whilst this meeting is of opinion that the welfare, both of the capitalists and labourers composing the manufacturing community imperatively calls for the removal of all legislative restraints upon the trade of the country, it earnestly desires the abolition or modification of the import duties on the productions of Germany, and that a liberal commercial intercourse may be established with a people whose institutions, common origin, and character, peculiarly adapt them to become the friends and allies of Great Britain. Moved by the boroughreeve of Salford, seconded by Henry Ashworth, esq., That this meeting regards the present as the proper occasion for reiterating its adherence to the opinion so often declared by this chamber, that the prosperity, peace, and happiness of the people of this and other nations can be alone promoted by the adoption of those just principles of trade which shall secure to all the right of a free interchange of their respective productions; and this meeting, on behalf of the great community whose interests it represents, feels especially called upon to declare its disapprobation of all those restrictive laws which, whether intended for the protection of the manufacturing or agricultural classes, must, in so far as they are operative, be injurious to the rest of the nation, unjust to the world at large, and in direct hostility to the beneficent designs of Providence."

2024. Were those resolutions unanimously agreed to?—Unanimously agreed to.

2025. Were you in the chair?—I had the honour of being in the chair upon that occasion.

2026. Can you state what the impression of the chamber was, as to the effects of those restrictive duties on our commerce?—The effects of those restrictive duties have been to stop the natural course of trade, and to divert it into other channels; this is remarkably exemplified in the decrease of our cotton manufactures to some parts of Europe, to those places in particular whose corn and timber we have refused to receive. I find that the exports of cotton manufactures to Russia in 1820 were 702,125*l.*, but in 1838 they had fallen off to 59,137 *l.* Germany and Prussia in 1820 were the best customers we had for cotton goods; our exports to those countries

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tries in 1820 were 2,969,493 *l.*; in 1838 they had fallen off to 887,296 *l.* Our exports to the United Netherlands in 1820 were 979,681 *l.*; and in 1838 they had fallen off to 661,557 *l.* Another effect of the restriction has been to change the character of our trade with those countries. We now export to those countries a great increase of the raw material, instead of manufactured goods. Our exports of cotton twist to Russia in 1820 amounted to 494,306 *l.*; in 1838 they had increased to 1,236,584 *l.* To Germany and Prussia our exports of cotton twist in 1820 were 1,411,987 *l.*; in 1838 they had increased to 2,265,602 *l.* To the United Netherlands our exports of cotton twist in 1820 were 55,261 *l.*; but in 1838 it had increased to 1,876,269 *l.* A large portion of the cotton twist shipped to the United Netherlands finds its way up the Rhine to Germany.

2027. You have been many years in the cotton trade?—Yes.

2028. Can you state what the extent of that trade is at present, and in what proportion the goods are used for home consumption, and what proportion for our foreign trade?—According to Burn's "Glance," which is received as an authority, I believe, even at the Board of Trade, it appears that the total quantity of cotton spun in England and Scotland in 1839 was 342,826,571 lbs. weight; deducting the quantity spun in Scotland, 30,039,071 lbs., leaves the total quantity spun in England 312,787,500 lbs. This was disposed of as follows: exported in yarns 99,043,639 lbs.; exported in goods 128,298,236 lbs.; exported in cotton thread 2,711,798 lbs.; and exported in mixed manufactures and loss in manufacturing goods 15,983,725 lbs.; exported to Scotland and Ireland 5,936,428; making the total of exports 251,973,826 lbs.; thus leaving for home consumption 60,814,674 lbs. which is about one-fifth of the total quantity spun in England.

2037. Are you able to state what number of individuals depend on this trade?—It is calculated that the persons employed, and parties dependent upon the cotton trade, amount to about 2,000,000.

2030. Including merchants, importers, and all parties?—Merchants, manufacturers, dyers, brokers, weavers, and all their families, mechanics, and so forth.

2031. Has that been ascertained upon tolerably accurate data?—I do not know the data: the estimate, since Baines's History of the Cotton Trade, is that there are about 2,000,000 now dependent upon the cotton trade.

2032. You do not in that include the retailers of goods in the home market, but merely those connected with the manufacture and export?—Yes.

2033. Can you state what has been the increase of the trade within the last few years?—I see that the increase of the export of cotton manufactures in 1838, to all parts of the world, as compared with 1828, amounts to 25 per cent.; but it is remarkable that the increase in the export of cotton twist in that period amounts to 114 per cent.

2034. Are you able to state, from correspondence with the Continent, what are the causes that the exportation of our cotton manufactures has not increased in proportion to the export of the twist?—The reason why the exports of cotton goods have not increased has been the inability of those countries to purchase our cotton manufactures, and to find employment for their own population. We refused to take the principal articles they had to give us in exchange, their corn and timber, and therefore, being unable to employ their population in the natural productions of the country, they have been driven to manufacture for themselves; and now we find rivals where we should otherwise have found customers.

2035. Do you find rivals from any other country meet you in the German market, or have the Germans become manufacturers themselves?—The Germans have become manufacturers of cotton, and woollens, and hardwares, to a great extent; and we now supply them with cotton yarn where we formerly supplied them with cotton goods. I have shown that in 1820 Germany was the best customer we had for cotton goods; she took nearly 3,000,000 *l.* value, and now she does not take one.

2036. If the present system continues, do you contemplate a still greater decrease in the export of our manufactured goods to that country?—Unless we take the produce of Germany and Russia, I look forward to our losing, not only the trifling trade we still have in cotton manufactures, but also the trade in yarn, because Germany is now establishing cotton-spinning concerns of its own, and by-and-by she will make her own yarn, and be independent of us.

2037. Is not the effect of the German union tariff at this moment to exclude a large portion of coarser cottons that formerly found their way there?—It entirely excludes the coarser fabrics.

2038. From the statements you have had respecting the negotiation at Berlin in 1838 and 1839, do you understand that they proposed a modification of their tariff upon cottons, so as to admit much of the coarser kinds which are now excluded, provided we would modify or alter our laws respecting the importation of corn and timber to this country?—Dr. Bowring, in his communication with the Chamber of Commerce, expressly stated that Germany was prepared to modify her tariff, provided we would admit their corn and timber; and that in proportion as we were disposed to modify our tariff, in that proportion they were disposed to meet us. He said the expression of the Prussian government was, "If you will do much, we will do much; if you do little, we will do little."

2039. Then if nothing is done, you contemplate a decrease in our cotton exports, both of manufactures and of twist?—I do; I expect to see the duties on our cotton manufactures and yarn increased.

2040. With regard to your exports to the United States and South America, what has been their state during the last few years?—The increase in our exports of cotton manufactures to all the countries whose produce we take in return, is as remarkable as the decrease in the exports to those countries whose produce we refuse.

2041. Will you state the countries to which you allude?—I find that our exports in 1820 to the East Indies, to China, and the Indian islands, amounted to 817,000 *l.*; but in 1838 they had increased to 2,660,000 *l.* Our exports in 1820 to Mexico, Colombia, Guatamala, Rio Plata, Chili, and Peru, amounted to 412,055 *l.*; in 1838 they had increased to 1,275,000 *l.* Our exports to the United States in 1820 amounted to 1,158,000 *l.*, and went on increasing till in 1831 they had reached 2,518,000 *l.*; at that time America was the best customer we had for cotton goods, but we refused to take the American corn and flour, and in the following year, 1832, they retaliated by raising the duties on cotton manufactures, and the existing tariff was enacted; from that time our exports of cotton goods have fallen off; and in 1838 they amounted to 1,206,000 *l.*, being a falling off of about one-half since 1831.

2042. Returning nearly to the state in which they were in 1820?—Precisely. Our exports in 1820 to Brazil were 924,000 *l.*; in 1838 they had increased to 1,600,000 *l.*, and Brazil is now become the best customer we have in the world for cotton goods.

2043. What ground have you for saying that the decrease in the United States is owing to our refusing to take their produce; may it not be from rival manufactures having been established there?—Because it was expressly stated as the ground for enacting that prohibitive tariff that we excluded their corn and flour; and Mr. Addington, the British Minister at Washington, in a despatch to Mr. Canning, stated that if it had not been for our corn laws that Tariff Bill never would have passed.

2044. Has that despatch ever been published?—It is a public document, and has been published.

2045. What has been the purport of the communications lately received from the United States on that subject?—I have seen communications from eminent merchants, and one I saw from a member of Congress, who stated that the discussions on the Tariff Bill will come on after the election of the President in November, at the next meeting of Congress; and an opinion is given that since that question was last discussed, the States of Illinois and Michigan, and other States which have recently joined the Union, being almost altogether agricultural States, it will depend upon our taking their flour and corn whether the tariff which in 1842 admits cotton manufactures at a duty of 20 per cent. will be renewed, or whether it will be of a more stringent character.

2046. Are you aware of the prices which flour and corn now bear in the seaports of the United States?—Flour ranges from four to four-and-a-half dollars a barrel of 196 lbs.

2047. What is the price here?—I do not know what the price is here.

2048. Mr. *Villiers.*] Do you know whether that price is lower than the usual price in the United States?—The price of corn in the United States at present is very moderate; last year they had a very bountiful harvest, and I understand that this year they will have a still greater, and that the price of flour may probably be down at three or four dollars a barrel.

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2049. Sir *C. Douglas.*] What do you take the average price to have been in other years in the United States?—I am not aware what the average price is; I have seldom known it below four dollars a barrel.

2050. *Chairman.*] What has been the state of our export of cotton manufactures to the British colonies?—I have no statement of the export to the British colonies.

2051. Mr. *Villiers.*] Has the export of cotton goods to the Levant fallen off of late years?—I do not know.

2052. Mr. *Chapman.*] You stated that the first petition from the chamber of commerce for the repeal of the corn laws was in 1825, and that there was another in 1828, and the next you mentioned was in 1838; do you find from any evidence whether between 1828 and 1838 any petitions were sent relative to the corn laws, from the chamber of commerce of Manchester?—I think there were several petitions sent between those periods, but I have no account of them; but I referred to those petitions in particular that showed that whilst the chamber asked for a repeal of the protection upon agriculture, they were willing to give up all protection on their own manufactures.

2053. Was there any special agitation in the chamber of commerce from 1828 to 1838 upon the subject of the corn laws?—The chamber presented several petitions between those periods, but I did not notice particularly what those were.

2054. They were not so pressing for the repeal of the corn laws as the last petition was in 1838?—I did not read the petitions, and am not able to speak to that point.

2055. You have stated that the increase of exportation was 25 per cent. on cotton goods, and 114 per cent. on cotton twist; is not the twist manufactured by machinery in those countries to which it is exported?—Cotton twist is spun in foreign countries to a small extent at present, but it is increasing every year.

2056. What becomes of the cotton twist sent to foreign countries; is it manufactured into cotton goods, as in England?—It is manufactured into cotton goods.

2057. You have stated that in your opinion Germany would be anxious, if we would take her corn and timber, to take more of our manufactured goods; is it your opinion that she would be willing, and that other continental nations would be willing, by a special compact, to prohibit the erection of their machinery, and to take our cotton goods in return for their corn and timber?—It is not matter of opinion, it is matter of history; the Prussian Government have made offers to our Government repeatedly, that if we would modify our tariff with respect to their commodities, they would do the same with regard to ours.

2058. Would they prohibit the manufacture of cotton goods there if we would take their corn and timber?—It is not necessary they should do so.

2059. Mr. *Villiers.*] Would it not be for their advantage to take our goods then?—Certainly, if they could buy them cheaper, in exchange for their produce, than they could make them.

2060. Mr. *Chapman.*] Are you aware that the timber exported from the northern countries to England comes principally from Prussia and Russia, and that consequently what you have stated could not apply to the Netherlands, and to Holland, and to the interior of Germany, from which timber is exported?—I apprehend that the timber comes chiefly from Russia and Prussia. With respect to the cotton yarn and cotton goods which are sent to the United Netherlands, a large portion of them are merely in transit to Germany.

2061. Are not they used in Westphalia, and in Baden, and in all the little principalities up the Rhine?—No doubt of it; they pass through the Netherlands on their way to those countries.

2062. Mr. *Villiers.*] You have been asked as to some interval that elapsed in petitioning against the corn laws by the Chamber of Commerce of Manchester; has there ever been any change of opinion at Manchester with respect to the operation of the corn laws?—None whatever; but the opinion becomes stronger and stronger every day from the growing competition of foreign countries, and the impossibility of extending our trade unlesss we take the corn and other produce of foreign countries in exchange for our manufactures.

2063. Mr. *Ewart.*] And it pervades men of all parties?—It is not at all a question of party; men of all parties are opposed to a system which they see so injurious to the community.

2064. Mr. *Villiers.*] You have stated that the increase in the export of yarn in the

the period between 1828 and 1838, has been 114 per cent., and on the export of goods only 25 per cent.; do you consider that 114 per cent. may be taken as the measure of the increased demand of cotton goods on the Continent between the periods?—Yes.

2065. And that if they had continued to import manufactured goods from this country instead of manufacturing themselves, instead of 25 per cent. increase, the increase in goods might have been 114?—No doubt of it, if we would have taken their produce.

2066. You do not consider that the increase of 25 per cent. has been in proportion to the increase of population in Europe?—Certainly not; 25 per cent. is the increased export of cotton goods to all the world between 1828 and 1838.

2067. And although the manufactured goods we have exported to Europe may have slightly increased in a certain period, that is no test that they might not have increased more if we had continued to command the market?—There is an actual diminution in the export of cotton goods to Europe.

2068. Will you state the proportion of decrease?—I have not the aggregate decrease to Europe, but I have the aggregate decrease to Russia, Germany, and Prussia, and the United Netherlands.

2069. Are those the countries in which the manufacturing establishments to which you have referred are chiefly established?—Yes; I see that our total exports of cotton manufactures to Russia, Germany and Prussia, and the United Netherlands in 1820, were 4,651,299 *l.*, and that in 1838 the exports had diminished to 1,607,990 *l.*, so that the export of cotton manufactures to those countries has fallen off upwards of three millions sterling per annum.

2070. *Chairman.*] That is to say, the manufactured articles, in the value of which British labour forms a large portion, have been decreased, whilst the cotton twist, into which labour enters but little, has increased?—Precisely so; I will state the increase in twist; I see that there has been an increase in the export of cotton twist to Russia, Germany, and Prussia, and the United Netherlands. In 1820 the exports were to those countries 1,961,554 *l.* in value, and in 1838 they amounted to 5,378,455 *l.*, that being an increase of rather more than the diminution on the manufactured article.

2071. Mr. *Villiers.*] You have no doubt that this decrease in our exports of cotton goods has arisen from manufactures being established in those countries?—No doubt of it.

2072. You have stated that you are of opinion that manufactures have been established there owing to the difficulty that has arisen in effecting exchanges of commodities with this country; do you believe that they have any peculiar advantage in those countries, either from abundance of capital or from any other circumstance, for engaging in manufactures?—Decidedly not; our advantages in every respect are superior to theirs for manufacturing.

2073. Do you believe that any English capital has been employed in the establishment of those manufactures in foreign countries?—I know that English capital has been employed in the establishment of machine shops in foreign countries.

2074. For the manufacture of machinery?—For the manufacture of machinery.

2075. Do you suppose that that has arisen from the want of means of employing capital in this country, that it has been transferred to those states?—It has arisen from the fact, that capital could be employed there more profitably than in England.

2076. Have you ever been led to consider what is the effect upon the working classes of withdrawing capital from this country?—The effect of withdrawing capital from English manufactures, is, of course, to throw out of employment English labourers.

2077. Has it been observed, that upon the removal of capital, any great proportion of English labourers go with it?—A certain portion of skilled English artisans have gone with the capital, for the establishment of foreign manufactories on the Continent.

2078. Sir *Charles Douglas.*] Can you state what proportion it is?—I cannot tell the number of persons that have gone; I only know, that the demand is for the most skilled of our mechanics to go to foreign countries, because ordinary workmen they can find themselves.

2079. Mr. *Villiers.*] But it is in no proportion to the amount of capital withdrawn from this country?—I cannot say.

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2080. You have no doubt that foreigners are employed in those manufactories abroad?—No doubt, the most skilled English workmen they can obtain.

2081. Then the effect of withdrawing capital from this country, would be to throw out of employment people here?—No doubt.

2082. It is one tendency of the difficulty of carrying on commerce between this country and those countries, to drive capital from this country into those countries?—Unquestionably.

2083. Is there any objection now felt to transferring capital from this country to any state in Europe?—The objection is every day diminishing, from the superior security in foreign countries, to what there has been; one-half the capital for making the railway from Rouen to Paris has been recently subscribed in England.

2084. The facilities of communication are greater?—Greater.

2085. Then it may be expected to increase?—I think so.

2086. Mr. *Thornely.*] Do you believe that in procuring those skilled workmen, whom you have mentioned as leaving this country to go to foreign countries, their object is to teach the art of manufacturing to foreign workmen?—That is the object of foreigners in employing our most skilled labourers in their own country.

2087. Mr. *Villiers.*] The proportion in number that may have gone, you cannot state; but as to the character of the artisans, you state that they are the most skilful?—Yes.

2088. *Chairman.*] And you can speak to the fact of men being required, and leaving the country almost daily?—I know that agents are constantly employed in the manufacturing districts, Birmingham, Nottingham, Manchester, Leeds, and Glasgow, in selecting the ablest workmen to go to foreign countries.

2089. Sir *Charles Douglas.*] Do you mean that there is greater difficulty now in obtaining artisans of a better description than there was formerly?—I saw a letter from Nottingham a few weeks ago, which stated, that such had been the foreign demand there for the very choicest artisans for manufacturing lace, that when trade revived they did not know what they must do for skilful workmen.

2090. Is it your opinion, that that is merely an instance, or that it is generally the case?—I know from information, that the demand for the most skilful workmen in all branches of our manufactures is very great.

2091. Is it more difficult to obtain skilful workmen now than it has been upon the average during the last 10 or 15 years?—I do not know as to that point, because the number of skilled workmen in our own country is every year increasing, and at present there is less demand for them at home.

2092. Mr. *Ewart.*] But you do know the fact you have mentioned with regard to Nottingham?—I saw the letter, and I thought it was a very striking fact.

2093. Did you ever hear of such an occurrence at Nottingham before?—No, it is quite a new fact.

2094. Sir *Charles Douglas.*] Is that generally the case in Nottingham?—I can only speak of an instance which was shown to me. I am not acquainted with Nottingham; it was mentioned in the letter I saw as an extraordinary circumstance.

2095. Mr. *Villiers.*] Do you believe that the same wages give artisans a greater command over the comforts and necessaries of life abroad?—Certainly, a greater command over the supply of necessaries abroad than they have in their own country.

2096. Then the temptation is very great to artisans to leave this country?—They will not leave it unless they have a great temptation.

2097. Mr. *Chapman.*] With reference to the very great difference you have stated in the increase in the export of cotton goods and of cotton twist, for one being 25 per cent. and the other being 114 per cent., what is in your opinion the inducement for foreign countries to introduce yarns instead of cotton goods?—The inducement to import yarns instead of goods is, that they are able to employ more labourers than the natural productions of their own country require, and therefore as they are not disposed to go naked, and having no other means of purchasing manufactures, but by an exchange of their corn and timber, which we refuse to take, they are obliged to manufacture for themselves.

2098. Would not the same plea apply as to Manchester and Nottingham, and every other manufacturing town in England, namely, that there not being sufficient employment in agriculture, and in shipping, and in other branches of commerce, the population apply to manufactures for employment?—There would not be the same plea, because manufacturing is a more profitable employment to our

artisans

artisans than agriculture; and so long as we can exchange our manufactures for foreign products, of course we shall pursue that which is the most profitable employment.

2099. Would not the same reason arise for doing so there as for doing so here?—I consider that I have answered that question.

2100. Mr. *Villiers.*] Is the reason why more yarn is exported in proportion to manufactured goods, that we have better machinery here, by means of which we are able to produce it cheaper?—We have facilities for making yarn, and for making goods cheaper than any other country, because we have iron in abundance, and we have materials for making machinery, and we have abundance of capital, all of which they need.

2101. If they should find it profitable to import our machinery, is there any reason why we should retain the trade in yarn. Is there any reason why they should not spin as well as ourselves?—There is no reason why they should not spin as well as ourselves, if they can obtain machinery and have capital to work the machinery with.

2102. Therefore, if English machinery and English capital are driven abroad, foreigners will spin with the same advantages as the English?—I am not sure that if machinery were put in a foreign country, they would have the same advantages that we have in this country, because we find that wherever a manufacture has been long established, they have facilities over all places where it is newly established. It would take a long course of time before they would be able to manufacture as well and as cheaply as we do; they would have no interest in attempting to manufacture if they could find employment for their population in their natural productions, which they could do if we would take them in exchange for our manufactures.

2103. Sir *C. Douglas.*] Would it not be necessary, in establishing a manufactory of that description in a foreign country, to have a large proportion of the people who are to work in it from England?—I do not know that it would require a large proportion in the first instance. It would require probably overlookers, as we find in the machinery establishments on the Continent the overlookers are almost entirely English.

2104. Mr. *Ewart.*] Just as we find here, in the history of this country, foreign manufacturers came to instruct the people of this country in manufactures?—Yes.

2105. Can you state whether or not the spinners on the Continent can spin yarns of a higher number than they could do a few years ago?—When I first knew the trade we used to export to Switzerland numbers as low as eights and tens, which is about the lowest description of yarn. Switzerland, after a time, established cotton factories of its own, and then the numbers began gradually to rise; we exported twenties and thirties: a little time after we exported nothing but forties and fifties; then seventies and eighties; now they take nothing from us under one hundred and tens. That has been the progress of cotton spinning in Switzerland; and the same process is going on in other countries.

2106. *Chairman.*] With regard to the United States, do you send any yarn there?—No, I think not.

2107. Sir *C. Douglas.*] Is it your opinion that those duties, which are supposed to give protection to our cotton manufacturers, can be taken off with advantage to the public, if the principle of the present corn laws is to be maintained?—The protection on cotton manufactures is, in fact, of no use to us or to the public, because we export four-fifths of all the cotton we receive; and therefore it is clear, that unless we can sell at a lower price than anybody else, we could not export at all.

2108. *Chairman.*] Why do the Germans manufacture our yarn instead of spinning it for themselves?—The Germans cannot spin sufficient for themselves, because they have not the requisite machinery and capital, and therefore they apply themselves to that which they have the means to do, that is weaving, hand-loom weaving, the most simple operation of manufacture, and that is always the sort of manufacture which first commences where the yarn can be obtained.

2109. Mr. *Thornely.*] Have not we an advantage over foreigners with respect to spinning of yarn, by the abundance of coal?—Yes, that is one great advantage we have over them.

2110. Mr. *Villiers.*] Another is in constructing machinery?—We have the advantages of machinery, coal, and capital.

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2111. *Chairman.*] What is the state of the cotton trade now in Lancashire and in England generally?—The cotton trade at the present time is in a very depressed state.

2112. How long has it been in that state?—It has been in that state now for several years past.

2113. To what do you attribute that?—It is attributable in a great measure to want of demand for our productions, both from foreign countries and for home consumption.

2114. What does that want of demand depend upon?—The want of demand in America, in particular, depends upon our not taking her flour in return. America at this time has an immense quantity of flour which she would be glad to give us in exchange for our manufactures, if we would take it; and our workpeople would be very glad to get that corn and flour in exchange for their productions; but the law says that no such exchange shall take place.

2115. Then there have been fewer orders from America than usual?—Much fewer.

2116. What has been the state of wages of our workmen here in consequence of that stagnation?—The rate of wages during the present year for skilled labour has declined 15 to 20 per cent.

2117. You mean in the cotton trade generally?—I mean in the cotton trade. By skilled labour I mean the labour of spinners, and all those who work by the aid of machinery. The decline in the wages of hand-labour has been more considerable.

2118. Do you include dyers and those employed in calico printing?—Calico printers I call skilled labourers, not dyers.

2119. What do they earn a week now?—I am not acquainted with the rate of wages they receive; there have been several turns-out in consequence of the lowering of wages.

2120. When you speak of a decrease of 15 to 20 per cent. this year, with what period do you compare it?—The masters have been exceedingly unwilling to reduce the wages of their workpeople, but they have been obliged to do it, and that reduction has taken place this year on skilled labour.

2121. Has the price of cotton goods generally been lower?—The price of cotton goods is at present lower than ever was known.

2122. Then, as provisions are higher this year than they have been for a considerable time, what is the condition and state of the working classes?—The condition of the working classes is much worse than the mere rate of wages shows; their real wages are probably not one-half what they used to be, because in the first place they cannot obtain full work, and in the next place, if they had full labour they have a double price to give for their provisions; and therefore their real amount of wages is probably not more than half what it used to be, in 1835 and 1836, for instance.

2123. Then their wages have not increased with the price of provisions?—The rate of wages never does increase with the price of provisions, but we always find it has a contrary effect; they always decline with a rise in the price of provisions.

2124. Do you state that in general a rise in the price of food is attended with a decrease of wages?—Always.

2125. Will you explain how it operates?—Because a high price of food always diminishes the demand for labour, and the rate of wages is determined by the demand for labour.

2126. Mr. *Villiers.*] Do you account for that diminished demand for manufacturing labour when provisions are high, by the fact that people are able to pay less for manufactures when they have to pay more for food?—Of course; the home consumption of manufactures has fallen off very considerably, and consequently the demand for labour to make those manufactures must have fallen off also.

2127. What do you consider generally to be the effect of high prices of provisions upon the home trade in manufactures?—Always to diminish the home trade.

2128. Do you consider that the corn laws enhance the cost of provisions?—Unquestionably; I conceive they were enacted with that object.

2129. Then the effect of the corn laws upon our manufactures is to diminish the home trade?—To diminish both the home and the foreign trade.

2130. Then you do not believe that it is the effect of the corn laws to create better customers for the manufacturers?—Certainly not.

2131. Sir *C. Douglas.*] If the present corn laws are continued, in what mode can our manufacturers be relieved with respect to import duties?—Our manufacturers may be relieved by a reduction of the duties on raw materials; the duty on raw cotton, which amounts now, at the present reduced price of cotton, to five or six per cent. upon the raw material.

2132. Mr. *Villiers.*] You mean, that it would diminish the cost of production, and that there would be an increase of demand consequent upon that?—No doubt.

2133. Sir *C. Douglas.*] Is there any other mode of relieving the manufactutures?—An equalization of the duties on sugar and coffee, being articles of great consumption in the manufacturing districts, would also be a relief to the labouring population and the manufacturing interest: the equalization of the duties on sugar and coffee would have two effects, it would reduce the value of those articles to the consumer, and it would increase the demand for labour to pay for those articles, and would therefore be a great benefit.

2134. Mr. *Villiers.*] Any reduction in the price of an article of general consumption enables people to consume more of manufactures?—No doubt.

2135. Sir *C. Douglas.*] Does any other relief occur to you?—There is no relief in my mind, that would be so effectual as the repeal of the corn laws; and for this reason, that the burden of the corn laws is greater, in my opinion, than the burden of all the state taxes put together.

2136. Do you mean, by the repeal of the corn laws, the entire abolition of them, or a modification by means of a fixed duty?—I mean by the repeal of the corn laws, the admission of foreign corn and provisions free of duty.

2137. You would have no duty at all?—None whatever.

2138. Is it your opinion, that an alteration of the present corn laws, the principle of which is a fluctuating duty, would be of any use if it were put at a fixed duty?—I think a fixed duty would be preferable to a fluctuating duty.

2139. Mr. *Villiers.*] Do you conceive that any state of the law could be much worse than the present?—I think it is the worst that can be devised.

2140. And therefore a change in principle only would be preferable to the present system?—Certainly.

2141. *Chairman.*] Would not that depend upon the amount of the fixed duty?—Of course it would.

2142. Mr. *Villiers.*] Do you mean by a fixed duty being preferable to a fluctuating scale, that the trade in corn would be more likely to be regular?—The advantages of a fixed moderate duty would be this, that you would have a foreign trade in corn at all times. Now the effect of a fluctuating duty is that you only have a trade in corn at particular seasons, when there is a scarcity; the consequence is, that you have to pay for your foreign corn in specie, and therefore it causes derangements in the currency, and a thousand evils following in its train.

2143. Are the Committee to understand from your answer to a former question, that you consider not only the protection on corn, but protective duties of other kinds, injurious to manufactures and to labour?—I think protective duties on manufactures are equally as injurious as protective duties on agriculture, and I wish to see both abolished.

2144. You think the removal of the protection for agricultural produce would be the greatest relief that could be afforded, and that the next would be the removal of other protective duties, such as protective duties on colonial produce?—Yes.

—2145. *Chairman.*] Will you state what in your opinion is the effect of the existing protective duties on the commerce of the country?—The effect of the protective duties is to limit the commerce of the country.

2146. Does it not prevent the beneficial employment of capital and of labour?—Unquestionably.

2147. Does it not tend to distress the working classes by lessening the demand for their labour?—No doubt.

2148. Mr. *Villiers.*] Is not the purpose of a protective duty to confine the consumer to a particular set of producers?—Yes.

2149. *Chairman.*] Do not these protective duties in every case increase the price of the article to the consumer?—Unquestionably.

2150. Mr. *Villiers.*] It is when the consumer can get it cheaper elsewhere that the protective duty becomes operative?—Yes.

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2151. *Chairman.*] Is not every rise of price by such protective duties an indirect tax on the consumer?—Unquestionably.

2152. Is it in that way that the protective duties on food become a heavier tax than all the taxes collected by the Government, to which in a former answer you have alluded?—Yes; I consider the indirect taxes upon food imposed by the corn and provision laws to amount as I have stated to as much as the whole of the state taxes.

2153. Can you explain to the Committee how you have formed that opinion; on what data it is founded?—Assuming that the consumption of grain of all kinds in this country be 60,000,000 of quarters per annum, (Mr. M'Culloch, I think, estimated it at 52,000,000 of quarters many years ago); supposing that the effect of the corn laws be to raise the price of grain in this country 10*s.* a quarter higher than it would otherwise be, and supposing that the consumption of all other agricultural produce together be equal to the consumption of grain, then you have a consumption equal to 120,000,000 of quarters of grain, which at 10*s.* a quarter would amount to sixty millions of money.

2154. Do you include in that calculation butchers' meat, or articles of food?—All agricultural produce, besides grain.

2155. The gross revenue paid to the state being now about fifty millions, you consider that the corn laws and the laws prohibiting free trade in food exact from the people sixty millions, which is ten millions more than the whole revenue received by the public?—Precisely so, and I think that it is even much more, for I find by a return for 22 years of the price of wheat in Prussia, according to the Prussian Gazette, and a return of the price of wheat in England, according to the London Gazette, for 22 years, that the price in England has been nearly double the price in Prussia; the average price from 1816 to 1837, stated in English measure and money, being in Prussia 31*s.* 2*d.* per quarter, whilst in England for the same period the average price has been 61*s.* per quarter.

2156. Your calculation has been made on the supposition that the increased price in England is only 10*s.* more on the continent of Europe or in America?—My calculation is founded on the assumption that the corn laws have the effect of raising the price of grain 10*s.* a quarter higher than it would be if we had a free trade in corn.

2157. If by the public statements at this time it should appear that the British people are consuming corn 30*s.* a quarter higher than the price on the Continent, what would be the amount of additional taxation for food thus raised?—The additional taxation upon the article of corn itself, on the supposition that the consumption is 60,000,000 of quarters per annum, would be of course 90,000,000*l.*

2158. Do not these prohibitive duties, by raising indirect taxes on the people, lessen their power to pay taxes to the state?—Unquestionably; the greater the amount of indirect taxation upon them, the less able they are to pay direct taxes.

2159. Then it is not your opinion, that it is necessary to keep up the protective duties to enable the country to pay the interest of the National Debt?—Certainly not.

2160. Mr. *Ewart.*] Might not the revenue be very much increased by reducing these protective duties?—Unquestionably.

2161. *Chairman.*] What, in your opinion, will be the effect of our continuing the present protective system on the cotton and other manufactures to which you have given attention?—The effect of the continuance of the present protective system, I think will be most injurious to the labouring classes. Our population is increasing at the rate of 1,000 souls a day, and unless we have the markets of the world open to us, it follows as a matter of course that the competition for labour must daily increase, and as the competition for labour increases, the rate of wages will fall. Then the next effect will be upon capitalists, who, finding that capital can be employed so much more profitably in other countries, will take their capital to those countries. Then the next effect will be upon the revenue of the country, diminishing the consumption of all taxable articles, and finally it will reach the landed interests themselves, who, instead of having a race of industrious and productive labourers to consume their produce, will have a race of paupers to support.

2162. Was it upon these grounds that the corn law league at Manchester was formed in 1838, to avert these consequences?—It was.

2163. Were you not chairman of that meeting of delegates from the different manufacturing

manufacturing towns of England and Scotland who assembled in London to obtain an alteration of the corn laws?—Yes, I had the honour to be the chairman of a meeting of the delegates at Brown's Hotel on the 5th of January 1839, when the following resolution was passed unanimously: "That this meeting, whilst it demands of the Legislature, as an act of justice, the total and immediate repeal of all laws imposing duties upon, or restricting the importation of corn and other articles of subsistence, is prepared to resign all claims to protection on home manufactures, and to carry out to their fullest extent, both as affects agriculture and manufacture, the true and peaceful principles of free trade, by removing all existing obstacles to the unrestricted interchange of industry and capital among all nations."

2164. Was that resolution agreed to unanimously?—It was.

2165. Can you state how far those who were present at that meeting represented the general commercial interests of the country?—There were deputies from Manchester, Liverpool, Leeds, Sheffield, Derby, Nottingham, Wolverhampton, Birmingham, Glasgow, and other commercial towns.

2166. Does that resolution contemplate the abolition of the corn laws as necessary before they would give up protection on manufactures, or are they prepared now, without an alteration in the corn laws, to give up protective duties on manufactures?—This resolution states, that whilst the meeting of deputies from the principal commercial towns of the kingdom demands of the Legislature, as an act of justice, the total and immediate repeal of the corn laws, it is prepared to give up all protection on their respective manufactures.

2167. Does it mean that they should be simultaneously done?—I understand it to be a resolution expressing what they themselves are willing to do to show that hey are not so unjust as to ask the agriculturists to concede that which they are not willing to concede, as respects their own manufactures.

2168. Mr. *Villiers.*] You have no doubt that they derive no advantage from any protective duties?—No advantage whatever.

2169. Therefore it is not meant to say that the removal of those duties should be conditional upon the repeal of the corn laws?—No; but they ought in justice to be repealed simultaneously.

2170. The manufacturers know that they are either nugatory or mischievous?—Yes.

2171. From your knowledge of the objects and of the interests of the manufacturers at Manchester, can you state whether they seek the repeal of protective duties that enhance the cost of provisions, for the purpose of lowering wages, or for the purpose of extending trade?—For the purpose of extending trade, because the price of provisions has no influence at all upon the rate of wages.

2172. Do you conceive that they have any interest in lowering the rate of wages?—None at all.

2173. Their great interest is to find employment for their capital?—No doubt of it.

2174. To extend the trade of the country as far as it is possible?—Yes.

2175. And by extending the trade to create an increased demand for labour?—Unquestionably.

2176. Mr. *Chapman.*] What does a good workman in Manchester earn who works six days in the week, at the rate of 10 hours per day?—I am not able to give any statement respecting wages, as I am not myself a manufacturer, but the rate of wages is very various. For instance, dyers get one rate of wages, hand-loom weavers get another, power-loom weavers get still more, cotton spinners get more still, and mechanics the highest of all. If I am asked what the rate of wages for labourers is, such as porters, they get 18*s.* a week.

2177. The question refers to manufacturers and good workmen in cotton mills, the superior class of artisans?—Cotton spinners will earn from a guinea to 30*s.* a week, and mechanics, very superior workmen, will even earn more, but that is by no means the average. There are a great number of hands, boys and girls, who do not earn above 8*s.* or 10*s.* a week.

2178. But taking a father and combining his labour with three or four young children that are employed, is not that rather a large rate of earnings?—A father with a large family has a great advantage in cotton mills in employing his children, when they get to the age to be allowed to be employed by law.

2179. Therefore does not the corn law press less upon the manufacturer at Manchester than it does in many other parts of the kingdom, in consequence of

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his large earnings?—No; the price of corn is only a small portion of the evil effects of the corn law. It deprives the manufacturer of the means of employment, because he can get nothing in exchange for his manufactures, the law forbids him to take corn and provisions.

2180. You have stated that the Americans would import more of our cotton goods if we would take their corn. Is it your opinion that we take as much of their cotton in point of value as amounts to the value of the manufactures we send them?—It must be so; we send them as nearly as possible the same amount of manufactures as we get of their productions in return; but if we were able to take more from them we could send them more.

2181. That being the case, what ground of complaint have the inhabitants of either nation?—They have great grounds for complaint of a law which forbids them from extending their mutual relations with each other.

2182. If they are even-handed in point of exchange, one cannot say to the other, you take nothing from us, and we take all from you?—The English manufacturer has a ground of complaint against a law which forbids him from exchanging his goods to great advantage with the Americans for flour. The American grower of flour has cause of complaint that he is not able, in consequence of the state of our law, to get our manufactures in exchange for his produce.

2183. Mr. *Villiers.*] Having had occasion to consider the present state of the country, do not you conceive that the great want of the labourer and of the capitalist is to find a wider field for their employment?—Precisely.

2184. And that for this purpose it is now peculiarly the interest of this country to extend our commerce by every means that we can?—Certainly, as the only means of employing our population.

2185. And that without that we have the prospect of capital leaving the country and the people becoming destitute?—Just so.

2186. Do you believe that to be the general feeling of the manufacturing interest in this country?—It is their feeling; people are getting very much alarmed at the effects of restricted markets.

2187. They are alarmed at the prospect they have before them of the people being discontented, and of being themselves compelled to leave the country?—The country will not be worth living in by and by, unless restrictions are destroyed, and the world thrown open to the industry of the people.

2188. It is easier for a rich man to leave the conntry than a labourer?—Precisely.

2189. The prospect is that the wealth, or the means of employing the labourer, may leave the country, while the labourer may be thrown upon the country for support?—Yes.

2190. Mr. *Chapman.*] Do you think it is possible for a country paying the high rate of wages we do to our manufacturers to compete with another country where manufactures are in an infant state, and where the wages are much less, such as Germany, for instance?—The effect of our restrictive laws upon the rate of wages is a very singular one; all manufactures in which hand-labour forms a very considerable part is leaving this country, and is going to countries where food and labour are cheap; the consequence of which is, that the rate of wages for hand-labour in this country is falling to the rate of wages on the Continent. At the present time hand-loom weaving is as low here as it is on the Continent; but the difference is this, that whilst the hand-loom weaver on the Continent, in consequence of getting his food at a low price is living in a state of comfort, our hand-loom weavers are living in a state of wretchedness.

2191. *Chairman.*] You mean from the difference in the price of provisions there and here; the money wages being the same and the price of food being so different?—Yes.

2192. Mr. *Chapman.*] Does your position apply to all classes of labour in this country?—I was speaking of manufactures the produce of hand-labour; skilled labour will at all times command a high price according to the demand for it.

2193. Mr. *Villiers.*] You consider that the effect of the present protective system is to bring down the English labourer to the level of the continental labourer?—Precisely so; we have a striking exemplification of the effects of the protective system in the enormous export of cotton yarns to foreign countries. Formerly we sent them in the shape of manufactured goods, and then our weavers were employed to make them into goods, but now they go in the shape of yarn; and it would require nearly double the number of weavers to make that yarn into goods

goods that are required at present, if they were shipped in the shape of goods instead of yarn.

2194. Mr. *Chapman.*] But, notwithstanding those impediments, is there any other branch of commerce that has increased so much in so short a time as the cotton manufacture of this country?—There is no manufacture that has increased so much in so short a time as the cotton manufacture, and yielded such beneficial employment to the labouring classes.

2195. Mr. *Villiers.*] What do you consider that to be owing to; do you consider it to be owing to protection of any kind?—Certainly not, the cotton manufacture has been least protected, and has flourished more than any other.

2196. Do you consider that the value of land has risen always in proportion as manufactures have prospered?—I have myself offered nearly 6,000 *l.* an acre for land, on which I remember to have seen wheat growing, and that price was refused.

2197. Sir *C. Douglas.*] Where was that?—In the borough in which I live, in Salford.

2198. Mr. *Villiers.*] And that increased value was owing to increased manufactures?—Precisely so.

2199. Is it one effect of the active competition abroad that it induces people to employ machinery more in this country?—It forces us to employ machinery, because we have no chance of competing with them in hand-labour.

2200. Is the first effect of employing machinery to supersede hand-labour?—No doubt of it.

2201. So far, then, for the time, it is injurious to the workpeople?—For a time it is.

2202. Mr. *Chapman.*] There is no law restricting you to British labour, but you are at liberty to employ any foreign artizan as well as British?—Certainly.

2203. It is not as in the case of shipping, where there is a restriction as regards labour?—I know of no restriction as to employing either foreign labour or English.

2204. Sir *C. Douglas.*] Are the manufactures on the increase or the decrease now, taking the average of five or ten years?—I should say the cotton manufacture is increasing, upon the average of the last ten years; I have stated that the increase in the total export of cotton manufactures in the last ten years is 25 per cent.

2205. Mr. *Villiers.*] Have you ever considered whether the increase in the cotton manufacture bears a due proportion to the increase of population in this country?—I think not; I think our manufactures are not increasing now in proportion to the population, because there seems to be a want of employment.

2206. You do not consider that the cotton manufacture is increasing in the ratio in which it was doing some years ago?—Certainly not; our manufactures have been rather declining the last two years.

2207. Though actually there is an increase, proportionably there is no increase?—I do not think there is an actual increase in the last two years.

2208. Mr. *Thornely.*] Is not the consumption of cotton still upon the increase?—Not in the last two years.

2209. Sir *C. Douglas.*] What do you take to be the proportion of the increase of population?—The increase of population I have seen estimated at the rate of about 1,000 a day; about 400,000 a year.

2210. What do you take to be the proportion of that increase, with reference to the increase which you have stated to have taken place in the last 10 years in manufactures?—I cannot tell what the proportion of the increase of our manufactures is in the last ten years, I confine myself to cotton; and my statement was, that the export of cotton goods has increased 25 per cent. in the last 10 years.

2211. Mr. *Villiers.*] It is your opinion that our manufactures have not kept pace with our capital and our population?—I should infer not, from the superabundance of labour in the market.

2212. You believe that there is a superabundance of both capital and labour?—Yes, there is plenty of capital.

2213. And they both want employment?—They do.

2214. *Chairman.*] Are you aware that there was an increased export of goods generally last year beyond the preceding year?—I believe there was.

2215. Does any portion of that arise from the diminished consumption in our home market, arising from the want of employment and the distress of the labouring classes?—The diminished consumption of our own country in cotton goods,

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goods, according to Burns, was about 20,000,000 of pounds weight as last year, that is in cotton alone, which is about one-fourth less than the usual consumption.

2216. Consequently, will not that decrease of home consumption have forced the manufacturers to find a market elsewhere?—Of course they were obliged to get rid of their productions somewhere, to enable them to pay their engagements.

2217. So that although there is an apparent increase in the quantity of exports, yet the state of commerce you do not consider to have been profitable?—It was unprofitable; and the consumption of the raw material of cotton was less last year than in the preceding year.

2218. Mr. *Chapman.*] Cotton being so bulky an article, there is great employment afforded in the carriage of it across the Atlantic to England?—No doubt.

2219. Is there any portion of Manchester capital employed in that sort of carriage?—I think there are some few shipowners, with us, parties that have shares in ships.

2220. In what proportion does it come under the American flag, and in what proportion under the British?—I am not able to say.

2221. Are you aware that one-third only comes under the British flag?—I am not aware of that; I know that when I was an importer of cotton we generally preferred to have our cotton in American vessels, because they delivered their cargoes better than English vessels.

2222. *Chairman.*] Have you any observation to make beyond what you have now made as to the means of improving the state of the cotton trade?—I do not know that I have.

Martis, 28° die Julii, 1840.

MEMBERS PRESENT.

Sir Charles Douglas.	Mr. Thornely.
Mr. Ewart.	Mr. Villiers.
Mr. Hume.	

JOSEPH HUME, Esq. IN THE CHAIR.

Mr. *Thomas Field Gibson*, called in; and Examined.

Mr. *T. F. Gibson.*
28 July 1840.

2223. *Chairman.*] YOU have been for some time and now are in the silk business?—Yes.

2224. In what particular branch of that business?—A manufacturer of silk in Spitalfields.

2225. Of the general produce of Spitalfields?—Yes.

2226. Were you in business when the reduction of the duty on silk took place, and when the prohibition was withdrawn by Mr. Huskisson in 1826?—Yes, I was.

2227. Can you state to the Committee what the effect of that change has been upon the manufacturers of Spitalfields?—The general effect I conceive to be an advantageous one.

2228. State when the duty was taken off the raw silk, and what duty was imposed on the organzine silk?—The first reduction of duty was in 1824.

2229. Before Mr. Huskisson's alterations French manufactures were prohibited; the duties were altered by him, so as to admit manufactured goods at 30 per cent duty, and upon organzine a duty of 3*s.* 6*d.*; what effect has been produced by the change that took place under those alterations?—The effect of that change has been, upon the whole, an advantageous one, a change from prohibition to the admission of French silks has been advantageous to Spitalfields, subject to some disadvantages from glutted markets and bad states of trade.

2230. In what way has it been advantageous?—I think the opportunities we have had of seeing the various manufactures of France to a much greater extent than before, has enabled us to make some improvement in the manufacture. We have seen a great deal more of their fancy figured silks than we ever did before, and

and we have seen their general mode of manufacture. At the same time competition has very much excited to exertion.

2231. Has the nature of the manufacture varied much in Spitalfields in consequence of the change in the system?—I should say not; there has been but little change in the character of the articles manufactured there since 1825–6.

2232. Has not the general character of the articles manufactured in Spitalfields partaken more of the nature of the rich and fancy goods, waistcoat, and figured silks?—There is not a very large trade there in waistcoat silks. I am not in that branch of the trade, but in the manufacture of plain garment silks, and more particularly the article of velvets, in the article of velvet there has been a very important increase since that period.

2233. Mr. *Villiers.*] Do you mean an increased supply of the article?—An increased manufacture.

2234. *Chairman.*] Was not the duty on velvets reduced at the same time also?—There was a prohibition previously, but the duty upon velvets was placed higher than other silks.

2235. It still continues higher?—Yes.

2236. And notwithstanding that, there has been a considerable increase?—Yes.

2237. Can you state the duty upon velvets?—The duty upon velvets is 35 per cent., but it operates to the amount of nearly 45 per cent.

2238. Are there many velvets imported?—Very few, compared with the quantity made.

2239. Mr. *Villiers.*] Is that owing to the amount of the duty?—Yes.

2239* *Chairman.*] What has been the effect upon the number of looms and men employed in Spitalfields since that period?—I apprehend none. The number of looms in Spitalfields at this moment is nearly the same as it was 15 years ago.

2240. What has been the state of wages generally in that district?—The rate of wages in Spitalfields has not altered materially in any one article for 15 years.

2241. Mr. *Villiers.*] Has the rate of wages varied, comparing the last 15 years with the preceding time?—Yes, it is a lower rate compared to the previous 15 years.

2242. *Chairman.*] Have not several branches of the same kind of manufacture been commenced at Manchester, Macclesfield, and other places in the country since 1826, so as to compete with Spitalfields?—Yes, we have had a very important competition since that time, both with Macclesfield and Manchester, and the whole neighbourhood of Manchester.

2243. Are you able to state the situation of the Spitalfields workmen previously to 1826, and what has been their condition now, bearing in mind that at frequent intervals very great distress has existed in that district?—I consider that the general condition of the working people in Spitalfields is better now than it was 10 or 12 years ago, when the velvet branch was not so much in demand; owing to the very great increase of the velvet looms, the wages for which are very high, their condition is improved.

2244. Have you had any instances of great and severe distress since that, equal to what you had in 1814, when the public were called upon to assist to maintain the weavers out of employment?—I cannot speak from my own experience for so long a period; there have not been, since the alterations of these laws, many very serious fluctuations, so as to have created a great deal of misery; there have been one or two.

2245. Mr. *Thornely.*] When we hear of distress in Spitalfields, is the Committee to understand that that alludes to the distress in the silk trade only, or is there not a large labouring population not connected with the silk trade?—There are times when the distress would be entirely connected with the silk manufacture; but generally speaking, the population employed in the manufacture of silk bears a small proportion to the whole population. I do not think the Committee is to consider that it is confined to them.

2246. Mr. *Villiers.*] Since you have been connected with the silk trade, to what cause should you assign any peculiar distress?—Glutted markets; over production.

2247. Do you mean there has been a diminished demand for silk goods?—Yes, I do, at particular periods.

2248. Have you ever been able to trace the cause of that diminished demand?—Very often a fluctuation in fashion.

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2249. Have you ever observed there has been a diminished demand when provisions have been very high?—It is not a point I have particularly attended to.

2250. Mr. *Ewart.*] By what class of persons is your silk consumed?—The middling and upper classes.

2251. For the purposes of dress?—Yes, almost exclusively.

2252. Where is the silk made that is used for furniture?—In Lancashire principally; there is some in Spitalfields; there is a very small quantity altogether used for furniture.

2253. Mr. *Villiers.*] Have you observed an increased demand for the article itself since the reduction of the duty?—The fact is proved by the increased quantity of raw silk imported; it is considerably more than it was before.

2254. You infer that silks are much more generally used than they were, from that fact?—Yes.

2255. Is there any export of silk from this country?—Yes.

2256. Has that increased since the duty was taken off?—Yes, it has.

2257. Where do we export silk?—Some to America, and some to France.

2258. What description of silk goods do we export to France?—Bandanna handkerchiefs principally; I am not in the export trade myself.

2259. Is it an increasing trade to America?—Yes, I conceive it is.

2260. Do you infer that the silk trade has been in a more prosperous state in the last 15 years than before, from the facts you have stated?—The profits have not been greater, but there has been a greater quantity produced.

2261. Has there been a larger quantity of capital brought into the trade?—Yes.

2262. That would increase the competition and reduce the profits?—Yes.

2263. Before the alteration in the duties, the trade was subject to periodical distresses?—Yes.

2264. Mr. *Thornely.*] You say the number of looms in Spitalfields is about the same as it was 15 years ago?—Yes; if there is any change it is a reduction, but it is not a large one.

2265. It is within that period that the manufacture has been established at Macclesfield, Manchester, and the neighbouring places?—The establishment of the manufacture was previous to that period, but the great increase has occurred since.

2266. Including Macclesfield, Manchester, Congleton, and Scotland with Spitalfields, the whole trade of the country, the increase in the manufacture of silk has been very great in the last 15 years?—Yes, it has.

2267. Mr. *Villiers.*] Do we labour under any disadvantages, compared with other countries, in the production of silk?—Yes.

2268. In what respect?—The French have very great advantages over us; in the first place, they are themselves a silk producing country; they have the raw material themselves; they are much nearer to the Italian market, and have, therefore, a much greater choice of the raw material than we have; then in climate and in natural taste and skill, in the much longer period that the trade has existed in the country, and in the price of labour also.

2269. How do you account for our exporting any silks to France under those circumstances?—The silks exported to France are made exclusively of Bengal silk, of which we have the exclusive possession.

2270. Mr. *Ewart.*] That is an adventitious circumstance connected with our possessions in India?—Yes.

2271. Would not the French manufacturer be able to buy that silk in the bonded warehouses in London?—Yes, he might buy it; but it would be under many disadvantages.

2272. The bandannas are manufactured here?—Yes.

2273. Do we export them dyed?—Yes, we do.

2274. Mr. *Villiers.*] What do you mean by "natural skill" in the manufacture; do you mean that they have some natural advantage themselves, or that they depend more upon education in the art of designing?—In all matters of taste the French appear to excel us; this may be the result both of nature and education.

2275. There is some attention given to the education of the artisans in France?—Yes, there is a school of design.

2276. Do you not suppose that that must have some influence in improving their taste?—No doubt it has some influence.

2277. If we had schools of design, might we not expect the same result?—Yes, we might expect the same result; and I am glad to say that the English Government

Government has adopted the system; it is in its infancy, and I hope great benefit will result from it.

2278. You state that wages are lower in France; do you know the wages at Lyons?—I have not made any inquiry lately; but in 1832 it was ascertained that the rate of wages in every department was very materially less than in this country.

2279. Less than the wages in Spitalfields?—Yes.

2280. You have not had an opportunity of learning whether it is so still?—No; but I have no doubt, from the fact of their producing goods so much cheaper than we do, that it remains much lower.

2281. Mr. *Ewart.*] Have the bandannas which used to be imported from India been diminished in amount?—I do not know.

2282. You do not know whether the competition of the English in manufacturing bandannas has diminished the amount imported from India?—I am not acquainted with the trade.

2283. Mr. *Villiers.*] Can you tell what are the principal objects or markets for which they manufacture in Macclesfield, or the different places where the silk trade is pursued; whether it is for furniture or dress?—There is a very small amount of silk manufactured for furniture in London or in the country; it is not the fashion; we hope it may become so. Almost all the silk made in this country is for dress. In Lancashire, the cheaper descriptions of silk are manufactured, suited for the lower classes of society.

2284. In Spitalfields it is for the higher classes?—Yes; we make the richer goods; though I must add, that the manufacturers at Manchester have made rapid strides during the last few years in the character of their goods.

2285. Has any improvement been made in the manufacture of fancy and figured goods?—There has not been a great demand of late years for figured goods.

2286. Do you think that the protective duty upon silk goods has had the effect of improving the taste of the manufacturers?—No, I do not think that it would affect the taste.

2287. If the duty was lowered still further, you do not think we should have anything to apprehend from the French goods?—Yes, I do; upon that point I am prepared to say, a small reduction of the duty upon French manufactured silks would not increase the importation materially; but it would certainly be a very great injury to us as manufacturers on account of the great fluctuation it would cause in prices, and the general uncertainty it would produce in the trade; and if the reduction were a very important one, we should have a very large importation of French manufactured silks.

2288. Of what description of silks should you expect a large importation, if the duty was lowered?—Of all descriptions, both plain and fancy; if the Legislature were willing to adopt a system of free trade in every article of commerce, I am, as a silk manufacturer, quite prepared to take my chance in the risk of such a scheme; but so long as we have a restrictive system, and so long as the landowner is protected as he is, and the chief necessaries of life are so very much dearer here than in foreign countries, I claim my full share of protection.

2289. Do you consider that your difficulty in competing with the French manufacturer arises from the protective duties upon the necessaries of life?—Very materially.

2290. Mr. *Ewart.*] Have the goodness to state the distinction you draw between a nominal duty and a real duty, when you say in effect the duty of 35 per cent. has become 45?—The custom-house officer has the option of taking the duty *ad valorem*, or by the pound weight; the latter method is generally preferred, as being the most certain. It is clear that this duty must vary in its per centage upon the value of the article, in proportion as the article itself varies in value; when the value of the article declines, the duty being a fixed amount, the per centage rises, and *vice versâ*.

2291. Mr. *Villiers.*] With what view do you consider that the protective duties upon the necessaries of life affect you in the competition with the French manufacturers?—By the higher price of labour.

2292. Do you consider that a duty to protect British agriculture enhances the cost of living in this country?—Undoubtedly.

2293. Do you not suppose that one of the effects of doing away with the protective system would be to increase the demand for manufactures in this country?

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—The effect of doing away with the protective system would be to equalize prices all over the world.

2294. If the people have to pay much for their food, they have less to pay for manufactured goods?—Yes.

2295. If the means of living were cheapened, that would leave more for manufactured articles?—Yes.

2296. That would increase the demand for manufactures?—Yes, clearly.

2297. Would not that increase the demand for labour?—Yes, certainly.

2298. And would not that increase the rate of wages?—Equally so.

2299. And the effect of removing the protective duty would be to put the workman in a better position?—The effect of removing the protective duty would be to put us on a level with the French manufacturer, which we are not now.

2300–1. The rate of wages is determined by the demand for labour?—Yes.

2302. If people paid less for their living, there would be more expended for silks, and therefore an increased demand?—Yes, and for every other article; the general consumption of manufactured articles would be greater.

2303. That would be beneficial to the labourer and the manufacturer?—Yes.

2304. It would produce an increased demand for the article, rather than a reduction of wages, and the manufacturer would have the advantage?—Yes.

2305. He would be able to maintain his ground then?—Yes. I do not in advocating the repeal of the provision laws consider that the advantage would be so much in a reduced rate of wages as an equalization of wages in this country, and all others, and also the benefit of a greatly increased consumption of all descriptions of manufactured articles.

2306. Why should you expect that it would equalize the rate of wages in this country and France, unless we import food from France?—We should have all the articles of consumption nearly at the same price as in France, and therefore the English labourer would be upon an equal footing with the French labourer; and where there is a free competition in the manufactured article, I apprehend there cannot be two rates of labour, any more than there can be two rates of profit.

2307. I conclude, from some of your answers, you consider that the French have some exclusive advantage in the production of silk?—Yes, certainly.

2308. Then no protective duty would confer upon us those advantages?—A protective duty will only prevent the importation of French manufactures.

2309. How is the community benefited by preventing the importation of an article that we cannot produce ourselves?—The benefit is to the manufacturer, not to the community.

2310. You do not consider that the protective duty upon silk is any advantage to the community, but to the present class of manufacturers?—Quite so; but upon the present system of commerce it is no more than he is entitled to.

2311. You do not see any prospect of the protective duty as it is at present imposed, improving our manufacture of the article in that respect in which we are naturally inferior to other countries?—No.

2312. You regard this protective duty as an injury to the community and a a benefit to the producer?—I regard all protections as injurious to the community.

2313. Is it not by means of this duty you tempt fresh capital into the business, and therefore there will always be the same ground of claim for continuing the protection?—The tendency of such duty no doubt would be that; but if it applies particularly to the silk trade, there is not much danger of any additional capital being employed in the trade, inasmuch as it has not been found very remunerative lately.

2314. There has been no capital withdrawn?—Yes there has, but not to any very large extent.

2315. Your argument for continuing the protection on silk now is, that the withdrawal of it would be injurious to the present race engaged in the manufacture?—Yes.

2316. Would not the same reason exist 30 years hence with another race of manufacturers?—Yes; the present circumstances remaining the same.

2317. Would it not be wise to make an arrangement with those manufacturers to withdraw a prote tion which is injurious?—Yes, if the same arrangement was made with every other class of producers.

2318. That is looking at the present interest with which you are connected? —Yes; it is looking at the general question of free trade.

2319. And

2319. And doing nothing for those successors who may come after you in the trade, and who might employ their capital in other businesses?—My successors must take care of themselves.

2320. Mr. *Ewart.*] Has not the silk trade greatly increased since the period that Mr. Huskisson mitigated the prohibitory system?—Yes.

2321. Do you see any reason why, if that principle was further extended, it might not further increase the trade?—At the time the prohibition upon French manufactured silk was taken off, the duty upon the raw and thrown article was also materially reduced; and I attribute to that circumstance, more than any other, the great increase of the trade.

2322. Might not the duty upon those articles which approximate to the raw material be reduced simultaneously with the duty upon the foreign manufactured article?—The duty upon thrown silk is not very injurious to the manufacturer; we obtain a very large portion of it back in the shape of debenture.

2323. Are not the existing debentures much complained of; just explain the system of debentures, and then its operation?—One description of silk, called organzine, pays a duty of 3 *s.* 6 *d.* per pound; another description, called tram, pays a duty of 2 *s.* per pound. A debenture is allowed by the Government for British manufactured silk goods that are exported, of the amount of duty paid upon the thrown silk. The value of the 3 *s.* 6 *d.* debenture is now 2 *s.* 6 *d.*, so that there is really a tax of only 1 *s.* upon the organzine.

2324. It is a kind of drawback?—Yes.

2325. Do you consider that a sound system?—No, a most vicious and clumsy one.

2326. What would you substitute for it?—I should be inclined to take off the duty upon thrown silk altogether, or reduce it to a very small amount.

2327. When was the debenture system introduced?—I think it was in 1829.

2328. By whom?—By Mr. Poulett Thomson, I think; but I am not sure upon that point.

2329. Mr. *Villiers.*] Do I understand you to say that we export no articles of silk but those made of Bengal silk?—No, I am not prepared to say that we export no other articles; but the great proportion of the silk goods are made of Bengal and China silk.

2330. The greater proportion?—Yes.

2331. Mr. *Ewart.*] Where does the organzine silk come from?—Italy. The drawback is a positive bounty upon the Bengal and China silk manufactured in the north of England, and a small tax to us upon the organzine silk. The object was to protect the spinner of silk in this country.

2332. Mr. *Villiers.*] The manufacturers were under a very great apprehension at the time the change of duty took place?—Yes, they were.

2333. In all they apprehended they were disappointed?—Yes.

2334. They would be under a great apprehension now, if there were any proposition to reduce the duty?—Yes, upon French manufactured goods.

2335. Do you happen to know whether that change of duty led to any improvement in the machinery?—Since the alteration of the duty upon the importation of raw and thrown silk, very considerable improvement has taken place in our spinning machinery.

2336. I believe our machinery is superior to that of any other country?—Yes.

2337. We have that advantage over foreigners?—Yes, in spinning silk.

2338. Do we export silk to the Brazils?—I do not know.

2339. Is the export chiefly to the United States?—I believe it is; but as I do not export goods from Spitalfields, I cannot speak to it.

2340. You would presume, if the restrictions you complain of were removed, it would extend the trade in silk, as well as in other things?—Yes.

2341. Mr. *Ewart.*] Spinning silk is more favourable to great capitalists; it requires greater efforts of machinery than weaving, and those who have the greatest capital have the greatest chance of competing successfully in the trade?—Yes.

2342. That applies to other trades as well?—Yes; the fixed capital employed by manufacturers of silk is very small compared to that employed by spinners.

2343. Therefore we, being a nation possessing the greatest capital, are generally applied to for the spinning branch of the trade?—There is none of our spun silk exported, or a very small proportion.

2344. That is where our great advantage lies in the spinning?—Yes.

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2345. Mr. *Villiers.*] Do you believe you express the opinion generally of the persons engaged in the silk trade, in stating that the principal ground for adhering to their protection is the high protecting duties imposed upon the necessaries of life?—Yes, of a very large proportion.

2346. And if they were removed, you think they would be ready to abandon their protecting duty?—I speak with some hesitation as to the opinions of others; but as to myself, I have no hesitation in saying I would claim no exemption for the silk trade, if all trades were put upon one basis of freedom.

2347. You contend that those duties enhance the cost of living, and make the great difference between this country and others?—I consider that the greatest difficulty we have to contend with.

Jovis, 30° die Julii, 1840.

MEMBERS PRESENT.

Mr. Ewart.	Mr. Thornely.
Mr. Hume.	Mr. Tufnell.
Sir Henry Parnell.	Mr. Villiers.

THE HON. C. P. VILLIERS, IN THE CHAIR.

Mr. *John Squire*, called in; and Examined.

Mr. *John Squire.*
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2348. Mr. *Thornely.*] YOU reside at Tottenham?—I do.

2349. Do you make it part of your business to visit the manufacturing districts for the sale of coffee to the grocers?—I do.

2350. What is within your knowledge as to the admixture of other articles in the retailing of coffee?—The coffee I have to offer in the country is St. Domingo coffee; I find that the grocers, especially in large towns, such as Leeds, Sheffield and Manchester, usually buy Jamaica coffee, and very generally lower it by mixing chicoree and other things, such as roasted rye and burnt corn.

2351. Can you tell the Committee what are the proportions of admixture usually made in the sale of coffee to the public?—I imagine it varies very materially; grocers have acknowledged to me that they have used as much as three ounces of chicoree to 12 or 13 ounces of coffee; what quantity of burnt corn I have never been able to ascertain.

2352. Burnt corn is an article they use, as well as chicoree?—In considerable quantities.

2353. Is it your opinion, that out of 16 ounces of the article sold as coffee, there are often three or four ounces of it which consist of chicoree or burnt corn?—I am satisfied of it.

2354. Of course in such a case the article is ground before it is sold?—Clearly, it is only in the ground coffee; I do not mean that it is universal; I believe that a great quantity of genuine coffee is sold, where persons will give the price; but where they are compelled to sell coffee for 2*s.* a pound which costs them 2*s.* they mix it in this way.

2355. Is coffee generally sold ground or not?—The poorer classes usually buy it ground.

2356. Under the present prices of coffee, what do you believe coffee should be retailed at, to be genuine?—Fine Jamaica coffee at not less than 2*s.* 6*d.*; the practice of grocers is to make a large profit on their tea and coffee, and a very small one on their sugar; that is a well-known fact in the country.

2357. Mr. *Ewart.*] Do not they sometimes sell their sugar almost at a loss?—They do; at the present time I believe they are doing so; and they expect to make up their profit by selling tea, coffee, and spices at a larger profit.

2358. *Chairman.*] Have you ever calculated what price would be likely to prevent this adulteration?—No, I have not gone into that calculation.

2359. Mr. *Tufnell.*] Has the adulteration much increased of late?—I think it has, decidedly.

Mr. *A. B.* called in; and Examined.

Mr. *A. B.*

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2360. Mr. *Thornely.*] HAVE you been an importer of foreign coffee?—I have.

2361. Have you imported coffee by way of the Cape of Good Hope?—Latterly I have, since it has been ascertained to be legal.

2362. Under the expectation of its being entered for consumption at the duty of 9*d.* a pound?—Yes.

2363. Incurring also the expenses of the voyage to and from the Cape?—Yes.

2364. What is the result of your experience as to the importation of foreign coffee, and getting it into use in this country; do you find it of easy sale under the present rate of duty?—I find the present rate of duty upon the coffee going much against its sale, inasmuch as it is considerably higher than they can buy British plantation coffee for, the present duty upon plantation coffee being only two-thirds of the duty on foreign coffee.

2365. Are you able to state that the price of coffee in this country is very much higher than it is on the continent of Europe?—Very much indeed, nearly 100 per cent.

2366. What knowledge have you of the articles that are used in this country as substitutes for coffee, and which are used for the purpose of admixture by the retailers when they sell the article as ground coffee?—My knowledge does not extend further than seeing the article in preparation for the purpose of either selling to grocers, or belonging to them, prepared by an agent in a proper state to consume.

2367. Have you any samples of articles that have been used as coffee consisting of such admixtures?—I have. This is the article of chicoree in its raw state. *(Producing the same.)*

2368. Where is that imported from?—From the Continent; I believe from Germany.

2369. Have you also a sample of chicoree in its roasted state?—I have. *(Producing the same.)* There it is in its ground state, prepared for mixture with coffee.

2370. Is it within your knowledge that any article besides chicoree is in extensive use as an admixture with coffee?—Yes; at least I cannot say that I have seen it mixed, but I have seen it prepared for mixing.

2371. Have you any sample of any other article?—I have. This is a mixture of corn, principally rye, I believe, roasted and ground to represent coffee. *(Producing the same.)* That I have seen prepared in the same place where the other is prepared.

2372. Can you state that there are establishments in London where, by steam power, coffee and chicoree and British grain are roasted and ground upon the same premises?—Yes.

2373. Can you state the proportions of chicoree or British grain that you believe to be in use in that manner?—I cannot tell; I only see it in constant preparation before my eyes when I go to look at those places.

2374. To what do you attribute this extensive admixture of chicoree and corn in the article retailed as coffee to the consumer?—I attribute it to the high price which the dealer is obliged to charge for his coffee, and he endeavours to meet the demand of the lower classes to have a cheap beverage.

2375. Does the high price of coffee, in your opinion, arise from an inadequate supply from the British possessions, and from the protective or differential duties charged upon foreign coffee?—I believe it does.

2376. What do you take as the short price, or price in bond, of Jamaica coffee of good quality?—There are various qualities; some of middling quality yesterday was sold for 114*s.*; some sold higher, according to the quality.

2377. Will you add to the 114*s.* short price, the duty and all the charges that ought to be added to it, in order to show what price the retail grocer ought to receive for retailing coffee of that quality?—The duty is 56 *s.* and five per cent., which is 2 *s.* 8*d.*, making 58*s.* 8*d.*; the roasting is half-a-crown per cwt., and there are other petty expenses, such as delivery and cartage from the docks, which I reckon at about 1 *s.* 9*d.* per cwt.

2378. Then there is the grocer's profit besides?—First there is the wholesale

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grocer's profit, and there is also brokerage, if he buys through a broker, which he may or may not, as it suits his convenience; and then there is the profit of the retail grocer; and there is this to be calculated, that 112 lbs. of raw coffee when roasted will produce only about 92 lbs.

2379. What price do you consider that the retailer would be justified in charging for coffee, ground out of that costing 114*s.* a cwt. in bond, including all the charges and profits?—It depends so much upon what he may consider a proper rate of profit to charge; I should suppose about half-a-crown a pound.

2380. What rate of duty, in your opinion, would prevent all this admixture of coffee, and give the consumer a genuine article?—It is difficult to say; a reduction of the duty would tend very much to diminish, if not entirely to prevent it.

2381. Can you state the price at which purchases could be made of British grain, roasted and ground, of which you have produced a sample?—I cannot; I presume that the material is sent by the grocer to the manufacturer to manufacture for him, at a certain rate per cwt.

2382. Does the British corn, of which you have produced a sample, give any flavour whatever in the making up of the admixture?—I believe none at all; it adds merely to the weight.

Mr. *Henry Hilton*, called in; and Examined.

Mr. *Henry Hilton.*

2383. *Chairman.*] ARE you a silk manufacturer, residing at Manchester?—I am.

2384. In what branch of the business are you?—In the manufacture of plain and figured gros de Naples.

2385. How many years have you been in business?—Twelve years.

2386. The silk manufacture in this country is protected by a duty on foreign silks?—It is.

2387. Do you consider that the effect of that duty is to prevent the importation of foreign silks?—To a certain extent, I think it does.

2388. You consider that the present duty protects plain goods in this country?—Yes.

2389. Do you believe that French goods of that kind would come in if there were not that duty?—I think more of them would than do now; at the same time, I think we should be able to compete with them; but the present duty is a complete protection upon plain goods.

2390. Were you in business when the duty that was taken off about 15 years ago was in operation?—I was employed in the trade at the time, but not in business on my own account.

2391. That was a prohibitory duty?—I think it was.

2392. Since the reduction of that duty has foreign silk come in?—Yes, a considerable quantity of it.

2393. What has been the effect of that upon the home trade; has it diminished the trade at all?—No, certainly not; it has increased very considerably.

2394. The silk trade has extended very considerably in this country since the reduction of the duty?—It has.

2395. Do you mean that more silk has been consumed and more produced in this country?—It has.

2396. An increased consumption has followed upon the reduction of price?—Yes, decidedly.

2397. And more capital has been brought into the trade at home?—Yes.

2398. Do you consider that it has in any way had an injurious operation upon the trade?—I do not think it has; it has extended employment very considerably in Manchester. It certainly did at the time depreciate wages considerably.

2399. But it has increased the employment of capital and of labour in that department?—Very considerably.

2400. Do we now export silk?—Yes; we have frequently sent to America.

2401. What description of silk do we export?—Both plain and figured, we have done.

2402. Then in what way do you consider that the duty has operated as a protection to your silk, if we export plain silk?—It depends upon certain states of the raw material. When we get plenty of China silk, and the raw material is very low, we can then export to America. The principal part of the goods exported from

from Manchester, in the silk trade, go to America; and when we have plenty of China silk, we are not frightened at the French or anybody else in plain goods.

2403. It is not the protective duty that gives you a greater facility in obtaining the raw material?—Certainly not.

2404. You would not expect any increased difficulty if the protective duty were removed?—Certainly not in getting raw silk.

2405. Then you would not expect, from the removal of the protective duty, any decrease in the exportation of plain silk?—I should not.

2406. You consider that we have an advantage, then, in producing plain silks over other countries?—I do. If we can get plenty of the raw material from China, I do not fear competition in the production of plain silks with any other country.

2407. In so far as the duty is intended as a protection to plain silks, it is nugatory?—It is.

2408. And it would not injure the manufacturers to have the duty removed?—I do not think it would, or very little, if at all.

2409. On what description of silks would the manufacturers consider the protective duty of importance to them?—Fancy and figured goods, where a good deal of labour is expended upon the production.

2410. And of which superior productions are made in other countries?—Yes; France, in taste and design, surpasses us considerably.

2411. Do you think that the protective duty has a tendency to improve the taste and design in this country?—I do not think it has.

2412. If the protective duty should continue, you see no prospect of our being able to compete with France in that respect?—There must be considerable alteration and improvement in many things, and, amongst the rest, the manufacturer and producer of anything original and tasty must be better protected than he is now; I think the want of that the greatest barrier to improvement.

2413. Are you alluding to the protection of designs?—Yes, of designs.

2414. You mean something in the nature of a copyright in the designs?—Yes.

2415. Does that exist abroad?—I believe it does in France.

2416. Mr. *Ewart.*] Have you given evidence before the Committee on Copyright of Designs?—I have not.

2417. *Chairman.*] Have you heard what has been the effect of that in other countries, in improving the taste in manufactures?—I have been given to understand, that in France, when a manufacturer produces anything, he has an exclusive right in it for a certain time, and that, provided any one encroaches upon it, he can appeal to a jury of some sort.

2418. Have you heard that it answers its purpose in that country?—Yes.

2419. Then our ability to compete with France depends rather upon the better education of the people in this respect, and upon giving protection to designs, than upon any protective duty against the importation of the goods?—It does.

2420. Do you believe that they have any other advantages over us?—So far as producing a considerable quantity of the raw material themselves; I do not know whether that is any great advantage or not.

2421. Have you ever considered whether the restrictions upon commerce generally between this country and other countries are injurious to your manufacture?—I think our corn laws are very detrimental to the silk trade. Even at the present time I have no doubt that we should do considerably more to America if it were not for them.

2422. Do you mean that they impede commerce between America and this country?—I think considerably.

2423. And that the export of silk would increase if the trade was free?—Yes.

2424. Mr. *Thornely.*] Are not silks imported to America liable to a very low duty?—I forget how it is levied in America, but it is very low.

2425. Are you of opinion, that as your manufacture is admitted into America at a very low duty, the demand from America would be increased if we took the corn and flour of America upon more liberal terms than we now do?—I have no doubt of it.

2426. *Chairman.*] Are there many people out of employment now in Manchester, in the silk business?—Yes; there is a considerable quantity not working more than half their time. The silk trade is in a very reduced state at present.

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2427. Then there would be a great demand for labour if there was an increased demand for the manufacture?—No doubt of it.

2428. What has been their condition these last two years; has it been good, or has it been deteriorated?—It has been bad, gradually getting worse, the last two years. In 1836 and 1837 the weavers were very well off.

2429. There was a plentiful demand for their labour?—Yes, the demand was very good, and provisions low. As provisions have increased in price, the demand for labour has decreased.

2430. You have stated that the last two years the demand for their labour has diminished?—Yes.

2431. Has that lowered their wages?—A reduction has taken place in many sorts.

2432. There have been many thrown upon the market for want of employment?—Yes.

2433. Do you know whether provisions have been higher the last two or three years than formerly?—Considerably higher.

2434. Then the working classes have had less employment and lower wages, and higher prices to pay for their provisions?—Most decidedly, to a very considerable extent. I am in constant communication with our weavers, very frequently indeed, and their condition has been very bad the last two or three years, and is now.

2435. Do you know what has been the state of the home trade the last two years; has it been better or worse than it was before?—It has been worse; the demand has not been so extensive in our business the last two years.

2436. Have you ever observed whether the demand is less when provisions are high in the home market?—I have generally observed, that whenever provisions are high, the demand is curtailed and lessened, and particularly in our trade, more than most others, it being an article of luxury, and we invariably find, that whenever provisions are high the demand is less.

2437. It is amongst those articles that people can forego?—Yes.

2438. Then, contemplating what might improve the condition of the manufacturer, and of the labourer, you would consider that an extension of commerce, and a reduction in the price of provisions would tend most to that?—I do, decidedly.

2439. Do you believe that the silk manufacturers, generally, are of opinion that the protective duties on silk would be necessary to them, if these restraints on our commerce were removed?—I do not think they would desire it; I saw two or three of the principal ones yesterday, and they said they should have no objection to forego the protection, provided the labouring part of the community were put in a condition to eat food the same as the people of other countries.

2440. Do they believe that the necessity for any protective duty is rather on account of other protective duties imposed, than on account of the taxes of the state?—I think they do, generally.

2441. They regard those protective duties to which you have been referring as the greatest burdens of the people?—They do.

2442. Do you employ a great number of men?—I employ about 1,100 weavers; we have had more than that number; we have 1,100 now.

2443. And you speak of their condition from your own experience?—Yes.

2444. Mr. *Tufnell.*] What description of silks do you manufacture?—Plain, figured, and satins.

2445. Those that are exported are chiefly plain?—Yes, but figured too; we have exported both.

2446. Chiefly to the United States?—Yes.

2447. Has that trade been increasing of late?—It has not; we did scarcely any export last year.

2448. Is that in consequence of competition from foreign manufacturers?—I do not think it is.

2449. Have you any reason to suppose that the competition has been greater from continental manufacturers?—No.

2450. To what do you attribute that decrease of trade?—I attribute it to the position in which America has been, owing to monetary matters generally.

2451. Supposing the duties to continue as they are now, do you think the prospects of your trade generally are likely to improve, or that they will get worse?—There is very little appearance of improvement at present. We must see our way

way clear with a good harvest and bread cheap; that is what we look to for an improvement in our trade.

2452. That is with reference to the home trade?—Yes; to the trade generally in the silk trade. If this harvest was a deficient one, and the weather not favourable, I am sure that I should stop 500 or 600 or 700 hands immediately; and I have no doubt that that would be very generally the case with other manufacturers in Manchester.

2453. Mr. *Thornely.*] Is not the state of the cotton and of the silk trade at Manchester, upon every Tuesday or market day, at the present moment almost entirely dependent upon the state of the weather?—It is at present.

2454. That is to say, if the weather is good for the few days previously, you have a good trade, and if it is rainy weather, you have a bad trade; is not that the critical condition of your present trade at Manchester?—It is; we are watching it with the greatest anxiety at present.

2455. *Chairman.*] Has there been a reduction in the importation of silk from China?—Very considerable this year.

2456. Has that occasioned any inconvenience or difficulty to you in your trade?—It has advanced the price of the raw material very considerably.

2457. What is the reason of that diminished importation?—It is owing to the difference that at present exists with China.

2458. Mr. *Tufnell.*] Do you rely upon China chiefly for a supply of raw silk?—Yes; in Manchester one half the silk consumed there is from China.

2459. Mr. *Ewart.*] Where does the rest come from?—From Italy and from Bengal.

2460. What is the duty upon organzine silk?—The duty upon organzine is 3 *s.* 6*d.*

2461. Would you suggest any alteration in that duty?—Not being a throwster, I do not feel prepared to say.

2462. Are you in favour of a reduction of the duty upon organzine?—I should like to get it as cheap as possible.

2463. What is it on tram?—On tram it is 2*s.*

2464. And on the raw material itself?—It is 1 *d.*

2465. And you think those duties low enough now?—I should scarcely like to give an opinion upon that, as I am not a throwster.

2466. Mr. *Ewart.*] What other countries do you export to besides the United States?—Not any silk goods anywhere else.

2467. Can you state what the increase has been to the United States?—I cannot tell.

2468. Have you ever imported any raw silk from America?—No.

2469. Mr. *Tufnell.*] Do you know whether there is any silk manufactured in America now?—I think very little; there is some little silk I believe produced in America.

2470. Mr. *Ewart.*] Is it not increasing very remarkably?—I believe it is.

2471. *Chairman.*] Would you expect that if the tariff were raised in America upon the productions of this country, that would be injurious to the manufacture of silk here?—Decidedly so.

2472. Are you aware that that question is about to be discussed in America?—I am not.

2473. With reference to the working classes, will you state what would be the effect of extending our commerce upon the wages of the workmen?—I have no doubt the effect would be, that the increased demand would advance the wages, and give them more employment.

2474. Would it increase the ability of the manufacturer to pay higher wages?—Certainly.

2475. It would be one of the first effects of a more extended trade that the manufacturer would be enabled to give better wages to the labourer?—Decidedly. We want all the outlets that we can get to extend our trade.

2476. Mr. *Ewart.*] Have you ever compared the rate of wages of foreign manufacturers with those paid in England?—I have no means of knowing that. I think we pay as low wages for plain cloth in Manchester as they do in France.

2477. *Chairman.*] And the rate of living is cheaper in France than it is in England?—Considerably so.

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2478. The tendency, therefore, of the protective duties upon provisions is to make the condition of the English manufacturer worse than that of the French ?—Yes.

2479. While their wages are equal in amount, they command much less of the necessaries of life here ?—Yes ; it operates very injuriously against the labourer in this country.

2480. What is the object of the manufacturer in seeking the removal of the protective duties on food ; is it to lower the wages of labour, or to find more extensive employment for his capital ?—My opinion is, that it would raise wages rather than depreciate them.

2481. As long as the manufacturer can employ his capital and get the return he expects, he has no interest in lowering the wages of labour ?—No.

2482. Do you find the men more contented when their wages are high ?—Yes.

2483. And that there is more general security in the district in consequence ?—Yes.

2484. Do you observe that the people are discontented and complaining at this period ?—They have been the last two years ; my business brings me among them daily.

2485. Does that produce any alarm or apprehension amongst manufacturers and people of property ?—Not any serious ; but the condition of the silk trade has been getting worse the last two years ; it is as bad now as I ever knew it.

2486. If the prospects of the trade should not improve, would that offer any temptation to capitalists to remove their capital to other countries ?—I do not know in the silk trade whether it would or not.

2487. Have you heard of any people of capital going from this country to others ?—Not in the silk trade ; I know there are a great many mills closed now, which have become bankrupt within the last twelvemonth.

2488. Mr. *Ewart.*] Is yours the garment trade ?—Yes ; dresses of all descriptions.

2489. There is a very small quantity of silk made for furniture ?—We make none for furniture ; we make satin shawls, and things of that description.

2490. Has not the great increase which has taken place in the silk trade been in the spinning department ?—It is in both.

2491. Not more in spinning than in weaving ?—No.

2492. *Chairman.*] Do you happen to know whether the machinery in this country employed in the silk trade was improved after the reduction of the duty ?—Yes ; the machinery for throwing the silk and preparing it for the weaver has been improved very considerably since that time.

2493. There was more activity in the trade generally after the reduction of the duty ?—Yes ; I have no doubt it gave a great stimulus ; the improvement was very rapid indeed, in throwing particularly, and in the production of goods also.

2494. Has not the trade chiefly been established at Manchester since the reduction of the duty ?—There was a considerable quantity of business done before, but nothing in comparison with what there has been since.

2495. Mr. *Tufnell.* Is it your impression that lowering the duties on agricultural produce would have the effect of narrowing the home market ?—I do not see why it should.

2496. *Chairman.*] You do not think it will create customers for certain productions, by putting one class in a better condition than another ?—No.

2497. You do not attach any importance to protective duties ?—No.

2498. Your interest is rather in the whole community being well off, and being able to consume your article ?—Yes.

2499. Mr. *Ewart.*] Would not corn be the principal article of interchange on the part of America for our silks, if corn or flour were admitted into this country under more favourable circumstances ?—I have no doubt it would, at the present time.

2500. And as your principal trade is with America, would not such admission of the natural produce of America very much increase your trade ?—Very much.

2501. And it would be the most natural interchange between you ?—It would be the most essential thing that we want at present.

2502. *Chairman.*] Have you had competition in this trade at present from other countries besides France ?—No.

2503. You are not aware whether they are making any progress in this manufacture in other countries on the Continent ?—No.

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2504. Mr. *Ewart.*] It is principally in figured silks that we are behind the French?—Yes.

2505. And that is in consequence of the want of education of our manufacturers in art?—Yes.

2506. Are they improving in that respect?—They are, and the taste would improve considerably faster if the producers were protected in their designs.

2507. Would they not improve much faster if the people had more education in art, as they have in France?—I have no doubt of it.

2508. Have you ever investigated the cause of the French superiority of taste?—I think one great cause of it is, that the producers of anything original and new design there, have the exclusive right of it for a certain length of time, in the silk trade.

2509. And also that the people have better education as artists?—Yes; the weavers in Manchester and its neighbourhood have improved considerably, and would do more, if there was some protection held out. I have myself expended a great deal of money in producing patterns, but there is no encouragement to do so, from the want of protection for designs.

2510. But, since the protective duties have been lowered, have we not made greater advances in figured silks than in plain?- I do not think there is much difference.

2511. Mr. *Tufnell.*] Do you think the establishment of schools of design would have a good effect upon the trade?—I do.

2512. Mr. *Ewart.*] Are there not exhibitions open at Manchester with free access to the operatives, that they may go and have a sight of what is acknowledged excellence in art?—There is nothing free; we have exhibitions at a small charge of 6*d.*

2513. Have you not the Royal Institution?—There are very few of the labouring class that go there.

Veneris, 31° die Julii, 1840.

MEMBERS PRESENT.

Sir C. Douglas.	Mr. Thornely.
Mr. Hume.	The Hon. C. P. Villiers.
Sir H. Parnell.	Mr. Ewart.

JOSEPH HUME, Esq. IN THE CHAIR.

George Richardson Porter, Esq. called in; and Examined.

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2514. *Chairman.*] ARE you at the head of the Statistical Department in the Board of Trade?—I am.

2515. How long have you been in that situation?—From its establishment in the beginning of 1832.

2516. Have you been lately engaged in negotiations with France to obtain a reduction of import duties on British manufactures, and a modification of the tariffs mutually between the two countries?—I have.

2517. Will you state to the Committee what opinions you have formed as to the effects of the protective and prohibitory duties which have existed in both countries?—There can hardly be a greater proof of the bad effect of that system than is exhibited by the small amount of trade that is carried on between two nations whose wants are so great, and each of which has it in its power to supply so materially the wants of the other. Our exports to France have certainly increased of late, principally in an article which is admitted there at a moderate duty; the article is manufactured linen and linen yarns. That is a new trade in this country with France; it has grown up entirely within the last few years, in consequence of the greater mechanical skill that has been brought to bear, upon the spinning principally, of linen yarns. Last year our exports to France of British manufactures altogether were 2,300,000 *l.*, of which linen and linen yarns composed very nearly two-fifths. A little more than 10 years ago our whole export

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of British produce and manufactures to France was under half a million. In the year 1827, it was 440,000 *l.*

2518. To what do you attribute the increase?—Chiefly to the improvements that have been introduced into this country in the manufacture of linen and linen yarn. That trade alone with France has grown up from nothing to about 890,000 *l.*

2519. You mean the export of British linen thread?—Yes, and of linen.

2520. At what duty is linen thread admitted into France at the present moment?—The duty at the present moment is moderate; it does not amount upon any quality to much more than 10 per cent.; upon the lower qualities it is considerably less than that; but the great amount of the imports of that article into France of late years has excited the jealousy and fears of the producers in that country, who have been very clamorous with their government to increase the duty, and some increase is about to take place under the commercial arrangement now in progress, but within such a limit as will not impede the commerce between the two countries.

2521. Have you not had at the Board of Trade the strongest remonstrances from the linen-thread manufacturers in Ireland, Scotland, and England against the additional duty which France was about to impose?—Yes, there have been a great many very strong remonstrances sent to the Board of Trade upon the subject, but I believe I am quite correct in saying that the trade generally is now perfectly satisfied with the arrangement which is about to be entered into with the French government.

2522. You mean the modified rate of duty which, under the expected new tariff, will be enacted?—Exactly.

2523. Do you know what amount of protective duty was proposed in France to be imposed upon yarn?—A variety of propositions were made; some of them exceedingly extravagant, some amounting to 30 or 40 per cent., some to a virtual prohibition.

2524. Such generally as would have very much interfered with the export of the British manufacture?—Such as would have cut up the trade entirely, which was the object of those who proposed the alteration.

2525. Are you able to lay before the Committee a statement of the annual exports of linen manufactures to France?—Yes.

[*The same was delivered in, and is as follows:*]

STATEMENT of the Quantity and Declared Value of LINEN and LINEN YARN Exported from the *United Kingdom* to *France*, in each Year, from 1828 to 1839 inclusive.

	Linen Manufactures.		Linen Yarn.	
	Yards.	*Value.* £.	*lbs.*	*Value.* £.
1828	64,212	7,228	—	—
1829	58,418	6,123	55	11
1830	102,993	11,140	2,724	200
1831	102,642	8,265	17,503	1,095
1832	314,100	16,015	76,512	6,516
1833	183,598	13,055	867,288	68,299
1834	263,961	21,518	1,430,369	130,561
1835	1,247,901	61,612	2,384,678	198,823
1836	1,998,158	118,666	4,012,141	276,942
1837	3,368,388	142,812	7,010,983	401,007
1838	7,633,291	273,854	11,485,680	600,806
1839	6,255,476	246,829	12,259,254	644,144

2526. In the great increase which has taken place in our exports to France, what are the other principal articles besides linen yarn?—There is no other principal article upon which any such great increase has taken place; but there has been an increase generally upon many articles.

2527. What is the character of the other articles generally forming the bulk of that 2,300,000 *l.*?—The remaining three-fifths are principally made up of metals and coals; the value of copper exported in 1839 was 360,000 *l.*; iron and steel, about 100,000 *l.*; tin, 37,000 *l.*; coals, 117,000 *l.*; hardware and cutlery, 67,000 *l.*; machinery, 180,000 *l.*

2528. Are

2528. Are there any articles of British produce prohibited in France, which, nevertheless, are smuggled in?—I have no certain means of ascertaining whether that be the case or not. The French government acts with a very doubtful kind of morality in those matters, and assists its subjects very much in smuggling, against the regulations of other countries, while it punishes severely in all cases offences against its own regulations.

2529. Do you mean that with respect to articles which are prohibited or admitted at very high duties in England, and in other countries, facilities are afforded to send them from France?—I do; I have an exemplification of that before me, in an account of the quantity of brandy exported from France, as given in the French custom-house accounts; and contrasted with the quantities imported into the United Kingdom from France, I find that, from the year 1827 to 1833 inclusive, the quantity of brandy entered as being imported into England from France very greatly fell short of the quantity exported from France to England. On the contrary, from 1834 to 1838, the quantities entered at our custom-house, of brandy, as imported from France, were enormously greater than the quantities apparently exported from France to England. Of course that can be only through some great error in the customs account of one or other of the countries. It cannot be supposed that the error originates with us, our account being taken of the quantities that are actually landed. The discrepancy arises, no doubt, from the fact that the French government connives at the exportation of brandy from its own ports without its being entered at the custom-house, or at the suppression of entries in their accounts. The quantity, in the year 1834, imported into England, beyond the apparent export from France, was upwards of 1,200,000 gallons. This is a difference between the two custom-house accounts, which leads me to believe that there must have been a suppression of entries in the accounts.

2530. Mr. *Ewart.*] It shows that they do not enter all that they export?—Yes. Up to 1833 inclusive, the quantities imported into England fell greatly short of the quantities exported from France, according to the custom-house accounts of both countries; the difference of course being introduced by smugglers. From 1834 up to this period, those facts are reversed as regards the custom-house accounts. There is no reason to apprehend, or to hope, that the other fact is reversed, and that smuggling has diminished.

2531. *Chairman.*] Have you a statement of the annual difference?—I have.

2532. Have the goodness to deliver it in?—

[*The Witness delivered in the same, which is as follows:*]

BRANDY.

	Exported from France to the United Kingdon.	Imported into the United Kingdom from France.
	Galls.	*Galls.*
1827	2,254,529	1,697,310
1828	3,062,680	2,512,184
1829	2,312,297	1,984,388
1830	1,988,592	1,594,762
1831	1,526,327	1,337,959
1832	2,995,879	2,647,373
1833	2,476,398	2,410,711
1834	1,747,827	2,999,012
1835	1,441,612	2,065,569
1836	1,581,245	2,089,869
1837	1,299,472	2,069,731
1838	1,630,709	2,300,122
	Taken from the French Custom-house accounts.	Taken from the English Custom-house accounts.

2533. Mr. *Ewart.*] Can you state what was the change in the system or mode of entry at the French custom-house?—I have no means of ascertaining that; I merely presume it from the result.

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2534. There has been no change made in the mode of entry in the English custom-house?—None.

2535. *Chairman.*] Can you mention an instance of any other article?—I have a statement before me of the quantities of silk goods exported from France to England, in each year, from 1827 to 1838, and of the quantity of those goods entered at the English custom-houses during the same years, showing that the quantity exported from France has very greatly exceeded the quantity imported regularly into this country.

2536. Mr. *Thornely.*] When you allude to quantity, do you allude to weight or to value?—Pounds' weight. The proportions that have entered regularly in each year have varied from about 41 ½ per cent. to about 63 ½ per cent. in different years; and consequently, the proportion which has been introduced by smugglers has amounted, in one year, to 58 ½ per cent., while in another year it amounted to only 36 ½ per cent.; but the largest proportion which appears to have been entered regularly in any one year is 63 ½ per cent. of the whole quantity shipped from France to this country, showing that there must have been an illicit introduction to the extent of 36 ½ per cent. in that year. This statement I will deliver in.

[*The Witness delivered in the same, which is as follows:*]

STATEMENT of the Number of Pounds' Weight of Silk Manufactured Goods Exported from *France* to *England*, and of the Number of Pounds' Weight of the like Goods landed and entered at the various Custom-houses of the United Kingdom, in each Year, from 1827 to 1838, showing the Centesimal Proportions of the Quantities shipped that were entered and not entered.

YEARS.	Quantity Exported from France to England.	Quantity entered at Custom-houses in England.	Quantity shipped beyond that entered.	Centesimal Proportions.	
				Entered.	Not entered.
1827 - - -	224,880	104,040	120,840	46·26	53·74
1828 - - -	335,051	156,216	178,835	46·62	53·38
1829 - - -	211,842	115,918	95,924	54·72	45·28
1830 - - -	289,034	119,826	169,208	41·45	58·55
1831 - - -	303,642	149,187	154,455	49·13	50·87
1832 - - -	312,877	146,665	166,212	46·87	53·13
1833 - - -	351,085	148,196	202,889	42·21	57·79
1834 - - -	317,508	175,562	141,946	55·29	44·71
1835 - - -	298,780	168,772	130,008	56·45	43·55
1836 - - -	283,646	179,977	103,669	63·45	36·55
1837 - - -	268,164	166,723	101,441	62·17	37·83
1838 - - -	393,085	244,626	148,459	62·23	37·77
	3,589,594	1,875,708	1,713,886	51·97	48·03

Amount of duty collected on 1,875,708 lbs. weight, 1,961,678 *l.*, or 1 *l.* 0*s.* 11 *d.* per lb. weight. The same amount of revenue would have been collected if the rate had been 10*s.* 11 *d.* per lb., provided the whole quantity shipped from France had passed through the custom-house. If the duty had been paid on the whole quantity imported, at the same rate as was paid on the regular importations, the sum received would have been 3,754,117 *l.*, or more than the actual receipt by 1,792,439 *l.*

2537. Do you include all silk manufactures in the return which you have given in?—All French silk manufactures, which are estimated by weight in the two countries respectively.

2538. Mr. *Villiers.*] How are our imports estimated in this country; is it by weight?—It is, as regards the great bulk of the importations.

2539. *Chairman.*] Then, as regards quantity, there can be no mistake, the amount exported from France and the amount imported into England being both by weight?—Yes; as I have taken it in this statement.

2540. It would appear, from what you have stated, that nearly one-half the silks exported from France, avowedly for the English market, are smuggled when they arrive in England?—According to the paper before me, it appears that during the 12 years between 1827 and 1838, 1827 being the first year of the importation of silk goods after the prohibition was removed, and 1838 being the latest year to which

which the French custom-house accounts go, there were imported regularly, of the exports from France, 52 per cent.; and consequently, there were introduced, by smugglers, 48 per cent. I am of opinion, founding that opinion upon what I have stated with regard to brandy, that those exports do not form the whole of what are shipped from France; that a great quantity, beyond what is entered at the custom-houses, is exported, that is, brought to England, by means of smugglers; and consequently, that more than half the French silk goods used in England are introduced surreptitiously.

2541. Will you state what is the rate of duties levied in this country on French manufactured silk?—It was intended by the tariff at present in force to levy a duty of 25 per cent. on the value of plain silk goods, and 30 per cent. on the value of figured and rich silks. There is reason to know that in some cases those rates are greatly exceeded by the specific duties which were intended to operate to that extent, and it forms part of the arrangements at present in progress with the French government, that we should go into an examination of the specific rates charged upon silk goods, in order to bring them into an agreement with what was originally intended, namely, 25 per cent. on plain goods, and 30 per cent. on figured goods.

2542. Have you been able to ascertain at what rate per cent. silk goods can be smuggled into this country?—I have no means of ascertaining that.

2543. Have you any means of stating what rate of duty would prevent smuggling?—No, I have no means of ascertaining that.

2544. Mr. *Ewart.*] Can you state how it has come to pass that the duty being intended to be 25 per cent., it is in fact greater than 25 per cent.?—A great deal of trouble was taken at the time the specific duties were fixed to make them really correspond with the rate intended of *ad valorem* duty. But there will, from time to time, be changes necessarily in all trades and manufactures by one cause or another, such as improved processes, or variations in the cost of the material, which will of course alter the *ad valorem* rate which is brought out by the specific rate.

2545. The elements of value will change?—Of course.

2546. And that has been the case in this instance?—That has been the case with regard to silk goods.

2547. Mr. *Villiers.*] Is the duty an *ad valorem* duty on silk?—No, it is a specific rate, supposed to be equivalent to certain rates *ad valorem.*

2548. Mr. *Thornely.*] Are there not some goods partly made up that pay an *ad valorem* duty?—There are some dresses, but they are to a very small amount. The great bulk of the silk manufactures imported from France are entered by weight.

2549. *Chairman.*] Can you state, if the whole of the silk manufacture which appears to be exported from France were regularly imported into England and paid duty, what would be the average amount of duty on the whole, taking the amount actually received for that portion which is regularly imported?—The amount of duty collected upon 1,875,000 lbs. weight regularly imported, that is, imported through the custom-house, at the existing duty, is 1,961,678*l.*, which is at the rate of 20*s.* 11*d.* per lb. weight; the same amount of revenue would have been collected if the rate had been 10*s.* 11*d.* per lb., provided the whole quantity shipped from France had passed through the custom-house; if the duty had been paid on the whole quantity imported at the same rate as was paid on the regular importations, the sum received would have been 3,754,000*l.*, or more than the actual receipt by 1,792,000 *l.*

2550. Does it not appear that the greater part of the difference between the two sums has been an increased charge to the consumer in England, and a profit to the smuggler?—There is no doubt as to the increase of the cost to the British consumer; it is impossible to say what the charges of smuggling are, and therefore what the profit to the smuggler may have been.

2551. But the value of all silk goods imported and consumed in England has been increased to the extent of the legal duty, whilst the revenue has lost the difference which you have now stated?—No doubt.

2552. Then, if the duty were reduced to one-half the amount, it follows, from what you have stated, that you have no reason to believe that the imports of the French manufacturers would greatly increase?—I should imagine that the actual imports would not very greatly increase; the imports would apparently increase very materially, because the smuggler would no longer be put in requisition.

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2553. You mean to say that the greater part, if not the whole, of the goods imported would pay the regular customs duty, being only one-half of the present amount, and the effect would be a reduction in the general value of the article, without any loss whatever to the revenue?—That appears evident.

2554. Mr. *Villiers.*] Is there anything in the entries of the exports at the custom-houses in France, that would enable you to distinguish the quality of silk that has been exported?—It would be very difficult.

2555. Do we import most plain silks or most figured silks from France?—Figured.

2556. Did it come to your knowledge, while residing in France, to know whether a large amount of our cotton manufactures are smuggled into France?—I imagine not.

2557. You believe that they consume chiefly their own manufactures?—I believe they do.

2558. Mr. *Ewart.*] Are English bandannas admitted into France?—They and all other silk goods are admitted at moderate duties.

2559. *Chairman.*] What is the rate of duty at which British silk goods are admitted into France?—I do not remember the rate, but it is much under the English rate.

2560. Is the trade in that article increasing?—I think not.

2561. Do you see any objection to the duties on French goods being reduced here to the same rate at which British silk goods are admitted into France?—The only reason that I see against it is the clamour that would be raised on the part of the manufacturers.

2562. As regards the means of obtaining the raw material, and the expense of manufacturing the article, do you in that respect see any reason against it?—I am not aware of any reason which should so operate, except it be found in the protection which has been hitherto afforded to the manufacture, a course which always has the effect of setting people to sleep.

2563. You mean, that the high duty in England, acting as a protection, lessens the activity of the manufacturers, and their anxiety to forward the different improvements and facilities which may be secured, and adds thereby greatly to the price of all silk goods consumed in England?—That is my meaning.

2564. Have we not in England, with the exception of that portion of raw silk that is produced in the south of France, the same facilities of obtaining silk from Italy, India, and China as they have?—We have the same facilities which France possesses of obtaining silk from all parts of the world, with the exception of silk from the south of France, and greater facilities for obtaining China and India silk, of which France is a purchaser in this market.

2565. Are you able to state what proportion of the whole manufacture of silk in France consists of the raw silk produced in the south of France?—I have no means of ascertaining.

2566. Have you had any opportunity of knowing how far the machinery in England is equal to the machinery in France for the different descriptions of silk manufacture?—I have had no opportunity of inquiring into that matter; but there can be no reason to apprehend that the English manufacturer has not at all times facilities for obtaining any kind of machinery that may be in use in France.

2567. Then you see no reason why the manufacture of silk goods should not be introduced into this country from France, on the same terms as they are willing to receive our manufactured goods?—I see no reason but that which I have already stated.

2568. Mr. *Villiers.*] Do you think it would alarm the manufacturing interest here?—It would no doubt alarm everybody interested in the trade here, and it might perhaps be well, if such a measure were carried out, that it should be done somewhat gradually.

2569. But you are not aware that the French manufacturers possess any advantage over ourselves?—They have a great advantage in the greater amount of taste which they display in their patterns.

2570. But no natural advantage connected with the country?—None, of which I am aware.

2571. You do not attach any importance to their having the raw material in one part of France?—Silk is an article which is so valuable in proportion to its bulk, that the cost of transport cannot be very high. France, up to a recent period,

prohibited

prohibited the exportation of silk of French growth; but it has introduced a relaxation in its tariff of late years, by which such exportations are allowed, at a certain rate of duty. There is also an export duty upon silk exported from Italy, but not quite so high as that exported from France; I think the difference between the two rates of duty is not much, if anything, beyond one per cent. on the value of the material.

2572. *Chairman.*] Do you know that they occasionally import, from England to France, China and Bengal silk?—They do.

2573. And, consequently, they must pay more for that article than we pay?—They must.

2574. Mr. *Villiers.*] You have stated that you think the manufacturers would be alarmed at a reduction of the protective duties on silk; are there any grounds for that alarm on the part of the manufacturers, so far as you know?—I think not; I think the alarm is not well founded.

2575. Were they not under great apprehension when the duty was first reduced in 1825?—It was the declared opinion of many persons engaged in the manufacture at that time, that it would be completely annihilated by the rivalry of the French manufacture.

2576. Are you aware that, in almost every particular as to which they were alarmed, the result has shown that the alarm was groundless?—Clearly so.

2577. The exports of our silks have been gradually increasing to other countries, and the home consumption has also been greatly extended?—The exportation has never been very large, but the home consumption has increased most materially. The value of silk goods used in England cannot be less than ten to twelve millions yearly. The protecting duty consequently operates as a tax upon the consumers to the amount of two and half or three millions annually.

2578. Are you aware that the exports to the United States, as well as to some of our colonies, also to the Channel Islands, have gradually increased since that time?—I am not aware of that; the amount of exports has fluctuated from year to year.

2579. *Chairman.*] Can you lay before the Committee a statement of the imports of raw and thrown silk in the three years before the duty was taken off the raw silk, and the duty on thrown silk reduced, and in each year since?—Yes I can.

[*The Witness delivered in the following Statement:*]

STATEMENT of the Quantities of Raw, Waste and Thrown SILK imported into the United Kingdom during each of the Three Years prior to 1824, in which Year the Duties on the Importation of Thrown Silk were reduced, and in each subsequent Year.

Years.	Quantities Imported.		
	Raw.	Waste.	Thrown.
	lbs.	*lbs.*	*lbs.*
1821	2,119,744	81,297	341,154
1822	2,060,292	117,481	502,975
1823	2,453,166	58,998	368,470
1824	3,051,979	83,664	342,005
1825	2,855,792	261,449	777,529
1826	2,487,820	- - -	177,405
1827	3,146,926	- - -	463,801
1828	4,256,423	- - -	508,818
1829	3,594,754	- - -	211,179
1830	3,440,638	463,703	413,840
1831	3,235,865	756,728	629,281
1832	3,391,721	656,010	177,166
1833	2,785,109	649,451	229,119
1834	3,643,512	1,012,951	192,149
1835	3,737,480	1,421,964	215,883
1836	4,453,081	1,608,289	396,660
1837	4,146,481	943,281	231,203
1838	3,458,959	945,395	265,130
1839	3,745,289	1,049,890	224,855

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2580. Mr. *Villiers.*] You have stated that the silk manufacturers object to a removal of the existing duty; are you aware of the ground on which they object to that removal, whether it has reference to any natural advantage that the French have, or any particular disadvantage under which we labour?—The reasons given for their objection are very loose; one person will refer it to one cause, another person to another; some to the general cause of high taxation.

2581. Are you aware whether they consider that other protective duties are the real disadvantage under which we labour, in competing with the foreigner?—I do not think the manufacturers of this country are in the habit of reasoning very deeply upon those matters.

2582. Are you aware that one great complaint which the manufacturers are now making throughout this country is that they labour under great disadvantage in foreign competition, owing to the protective duties imposed on the necessaries of life?—That is the case to some extent.

2583. Are you aware whether that prevails to a great extent among the silk manufacturers?—Not particularly among the silk manufacturers, but among all classes of manufacturers; and chiefly among those (the cotton manufacturers) who are least protected.

2584. Judging from the articles that we export to France, and the articles that we import from France, should you infer that the circumstances of the two countries are particularly favourable to a free commercial intercourse between them?—There can be no doubt about it.

2585. Will you state what you consider to be the effect of the protective duties imposed upon the articles produced in each of the two countries as regards the commerce between them?—The effect of the protective duties on silk has already been mentioned; the other duties imposed in England upon the staple articles of French produce can hardly be considered in the light of protective duties; for example, the duty on brandy can hardly be considered as a protective duty, nor the duty upon wine; they are duties for revenue.

2586. With respect to wine, was it not protective with a view to the treaty that we had with Portugal?—That is at an end; the duty on French wine is the same as that on Portugal wine now.

2587. Are not the duties imposed on various articles of export and import between the two countries in many respects for the purpose of protection?—I imagine that the trade between the two countries is mainly crippled by the very heavy duties imposed in England upon the staple articles of production in France, such as wine and brandy, and by the system of prohibition which is used in France against almost all manufactured goods.

2588. Do you consider that beneficial to the consumers of either country?—On the contrary, I consider it to be highly detrimental to both countries.

2589. Inasmuch as there are several articles which are produced in France and in England which the people of those respective countries require, the one from the other, do you regard the protective duties imposed upon those articles as a tax upon the people of each country?—No doubt of it.

2590. And they limit the amount of commerce between the two countries?—They limit the commerce between the two countries, and the amount of productive industry which would otherwise be set in motion, thereby diminishing the sum of enjoyment in each country.

2591. Mr. *Ewart.*] Are not parties divided in France upon the policy of reducing the duties?—The public mind in France is very ill-informed upon all subjects connected with foreign trade, even less informed than it is in England.

2592. Is not that interest in France which is concerned in woods and forests one way, and the vintage interest the other?—The interest referred to is certainly very powerful, and its power has been exercised very detrimentally, as I conceive, to commerce between the two countries, in forcing the French government to impose a very heavy duty upon the importation of iron, the rate of duty upon iron increasing to a very material degree the price which the proprietor of forests obtains for his wood.

2593. Mr. *Villiers.*] Do you find in France the same grounds alleged for protection that are always alleged in this country?—Pretty nearly the same. The French manufacturer is afraid of the greater skill and capability of the English manufacturer and of his capital.

2594. And you find the same arguments adduced there as here on the part of the community?—Pretty much the same.

2595. Mr.

2595. Mr. *Ewart.*] You have described two interests in France which are opposed to one another upon this question, namely, for an extension of commerce, the wine-producing interest, which is in favour of an extension of commerce, and the interest in woods and forests, which is adverse to encouraging commerce with England; are there not also two other interests which are opposed to each other with regard to this question, the one consisting of those who export into England the products of France, such as wines and French brandy, who are for encouraging commerce, and the other the manufacturing interest in France, which is afraid of the competition of English capital and skill?—Yes; there is likewise another interest which fancies itself to be interested in the question of commerce with England, namely, the landed interest, as distinguished from the same interest in the wine-growing countries. That interest has forced the French Government to impose a duty on wool, to the extent of 22 per cent. on its value, and consequently levies a tax to that extent upon the inhabitants of France, who use woollen goods.

2596. Mr. *Thornely.*] Do they give a drawback upon the export of woollen goods equal to the import duty on wool?—I believe they do; but that would not assist their own people.

2597. Mr. *Ewart.*] Can they produce wool resembling the English combing wool in France?—They cannot.

2598. They have attempted it in vain?—They have never succeeded.

2599. Mr. *Thornely.*] Do the French Government impose a duty upon English iron, different from that upon the iron of Sweden?—They do.

2600. What is the pretext for that differential duty?—The pretext for it is this, that the Swedish iron does not come into competition so freely with iron made in France as English iron does, and that they cannot do without Swedish iron.

2601. The Swedish iron and French iron are both made with charcoal and wood, the English iron is made with coal and coke, and it can go there at a cheap rate, and interfere with the French iron works?—Exactly so.

2602. Mr. *Ewart.*] The Swedish iron is a superior article?—It is applied to different uses.

2603. Mr. *Thornely.*] Still, inasmuch as a protective duty is charged upon the import of English iron, that is a tax upon the people of the country who require the use of cheap iron?—I consider it a tax upon the people of France, to the extent of at least 80 per cent. upon the value of all the iron that is consumed in the kingdom.

2604. Mr. *Ewart.*] Are not they obliged to admit, for the purpose of making railways, English iron on more favourable terms?—They have refused to do so.

2605. Mr. *Villiers.*] You consider that that policy is obviously erroneous and unwise on the part of the French people?—Decidedly.

2606. Do you consider that it is at all more erroneous than the principle of protection which is acted upon by ourselves?—Certainly not. It is only another exemplification of the same principle, which must be equally hurtful in all countries.

2607. Do you consider that there is any policy, or any justification, for the protection that is extended to manufacturers, or to agricultural produce in England?—I can see none whatever, except it be the consequence of complications produced by unwise legislation.

2608. Do you consider that the burden of the state taxes which are collected, affords any plea for imposing those protective duties?—Certainly not. If it were possible to make foreigners pay any part of our burdens, there might be some common sense in it; but certainly it cannot by any means alleviate the national burden to shift it from the shoulders of one Englishman to those of another.

2609. The great proportion of our taxes is collected upon articles of general consumption?—It is so.

2610. And therefore, to impose a protective duty upon any article of necessary consumption, by adding to its cost, diminishes the means of contributing to the general taxation?—No doubt of it.

2611. That is your view of the operation of protective duties?—It is clearly my view of the operation of protective duties. Such duties form, however, but a part, and in many cases, only a small part, of the burthen which they cause to the nation, inasmuch as they add to the price, not only of the quantities of the protected articles imported, but also of all of those articles that are produced within the kingdom. There cannot be a greater mistake than to suppose that additional means of employment are created by protecting branches of industry that could not

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otherwise be carried on; the whole effect of legislative interference in this direction, is that of diminishing the wealth of the country, by causing less profitable to take the place of more profitable employments.

2612. Do you consider that there is any impediment to the removal of these protective or prohibitory duties as they exist in this country?—I consider that the great impediment is in the prejudices of the people, which, until they shall be better informed, will make them averse to any such course on the part of the Legislature, and that there may be also other impediments arising out of the false position in which many branches of industry have been placed by means of what are called protections; that large capitals have been diverted into channels where they would otherwise not have been employed because of those protections, and that it would be unjust, on the part of the Legislature, suddenly to withdraw the protections under which it has encouraged the employment of such capital; but that is only another way of stating the impolicy of originally adopting such a system of protection.

2613. Is that an operation that has already occurred, or is it not a thing which is constantly taking place, that capital is attracted in a wrong direction, and misdirected in its employment?—I imagine that if there were no legislative interference, people would very soon come to find where they could profitably employ their capital, and where they could not, and that very few mistakes of that nature would be made, compared with the number that are made under the interference of the Legislature, as shown in granting protective duties.

2614. So that by the effect of continuing protective duties, capital is continually attracted into those particular channels?—No doubt it is; and by such means the accumulation of wealth in the country is impeded.

2615. Is there any prospect offered to us of getting rid of that system, if we are always exposed to the evil of doing what may be considered injustice, by those who have been tempted so to apply their capital?—The only means which present themselves to my mind for getting out of the difficulty in which we now are, with justice to those who have been, so to speak, inveigled into a false application of their capital, would be the withdrawal of protections gradually, so that they might have time either to prepare themselves for competition by improvements in their processes, or withdraw their capital without loss or ruin to themselves.

2616. Are you aware whether many interests only claim protection because other interests are protected?—That must always be the case.

2617. Then would not the removal of all protection at one time relieve those particular interests, whose objection to being themselves no longer protected arises from other interests being protected?—That might be the case to a great extent, but I doubt whether it would be of universal application.

2618. Should you be astonished if you heard that the manufacturers would say that they would be ready to abandon all their protective duties, if the protective duties on the necessaries of life were removed?—I should be surprised to hear that said by the manufacturers generally, because I do not think the subject is well understood by them; I should not be at all surprised to hear it said by some branches of manufacturers.

2619. Are you aware that many of the duties imposed for the protection of some of the principal manufactures, in which the largest capitals are employed, do not operate as protections?—To what manufactures do you particularly allude?

2620. To iron, to cotton, to wool, and to linen?—Certainly, with regard to those articles the protective duties are perfectly inoperative.

2621. Then there would be no injustice and no injury in withdrawing the protection to those particular interests?—None whatever.

2622. Mr. *Ewart*.] Do not the manufacturers of those articles feel the truth of the observation that you have just made, that the duty is in fact no protection to them, and do not they acknowledge it?—I doubt whether the minds of the manufacturers are very much enlightened upon this subject generally.

2623. Mr. *Villiers*.] You have no doubt with regard to the great staple manufactures of this country, that no injury could be done by withdrawing the protective duties?—Clearly so.

2624. Then while they are not benefited at all by those protective duties, are they not greatly injured by the protective duties for British agriculture?—No question.

2625. What is your opinion of the probable effect of the removal of protective duties generally; is it that it would extend commerce and improve the condition

tion of the people?—I have no doubt that it would do so in this country to a degree of which the world has hitherto seen no example.

2626. In alluding to those protecting duties, the removal of which might cause some injury to the interest protected, have you considered what would be the effect on the agriculturist of the removal of the duty by which he is protected?—I believe that the effect of removing all protection, as it is called, imposed by the Legislature to favour the agriculturist, would be to place him in a far better position than he is in under that protection; that he would have steady prices; that he would have continually remunerating prices; that he would not be subject to those violent fluctuations which have affected him of late years, and which have brought ruin upon a large class of people in this country.

2627. Have you been led to consider what would be the effect of extending commerce and improving the condition of the people on the demand for agricultural produce?—The more the foreign commerce of the country can be extended, and the more the manufactures of the country can be extended, the greater must be the demand for agricultural produce.

2628. Then by adopting any system that should have that effect upon commerce, are we not taking the best mode of improving the condition of the agriculturist?—Yes, all experience teaches us that there can be no doubt about that.

2629. In what way would you expect that the agricultural interest, now highly protected in this country, would be injured by removing the protective duties?—I imagine that they would not be in any way injured, but, on the contrary, greatly benefited.

2630. Then, if you would exercise caution in removing the protective duties on agricultural produce, it would be rather with a view to their fears and prejudices than to any injury or injustice that you think would be done to them?—Clearly so.

2631. Then it is your opinion that all protective duties might be removed with unqualified advantage to all interests?—It is clearly my opinion; it is only a question as to the mode and the rapidity with which they should be removed.

2632. But even with reference to that, you would not expect any evil if they were suddenly removed?—Certainly not.

2633. Mr. *Ewart.*] Do not you think that steadiness in price is almost the soul of commerce?—Steadiness in price is a most important consideration in all commercial dealings.

2634. Do not you think that agriculture, being in reality a species of commerce, comes under the operation of the general commercial laws; and, therefore, that it depends, as regards its prosperity, upon steadiness of price, like all other descriptions of commerce?—No doubt of it; the same principle regulates all.

2635. Mr. *Villiers.*] You consider, in fact, that there is not much difference between exporting the produce of the soil, and supporting the artisan, the produce of whose labour is exported?—Certainly not; but in this country it is only under the latter form that the produce of the soil can be profitably exported.

2636. Mr. *Ewart.*] Do not you consider that freedom of trade and the extension of markets best secures steadiness of trade, and that that is the best foundation for steadiness in the currency and in the money market?—I consider that all legislative interferences, if they have any effect at all, have the effect of producing unsteadiness, and that the withdrawal of that interference must have the effect of restoring steadiness.

2637. Does not the steadiness of articles of merchandise in commerce tend to produce also steadiness in the state of the standard of value by which they are measured?—I should imagine it does.

2638. Mr. *Villiers.*] Would you make any distinction between the operation of protective duties on raw materials and on manufactured articles?—I would have no protecting duties upon either the one or the other.

2639. Do you consider the one more injurious to a manufacturing country than the other?—No, I can see no difference, unless it be that through the effect of those duties you already find yourself in a false position, and it becomes a difficult matter how to get out of it without doing injury to persons who have been innocently brought within the verge of danger.

2640. Would you not consider that a duty that enhanced the cost of a raw material used in manufacture would be even more prejudicial than a duty on the manufactured article?—I do not think that there is much difference. Duties on raw materials enhance the cost directly, and duties for protection do the same

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thing indirectly; the effect to the consumer, *i. e.* to the country generally, is equally bad.

2641. Are we not exposed to considerable competition in neutral countries now from other manufacturing countries?—We are.

2642. And the success of either must be determined by the cheapness in the cost of production?—No doubt.

2643. And therefore, whatever enhances the cost of production must place us under a disadvantage?—That is clearly the case, however the enhanced cost may be occasioned.

2644. Would not that apply to a duty upon the raw material?—Yes; and under that impression the English tariff has of late years been to a considerable extent relieved from duties upon raw materials of manufacture.

2645. And that has been of advantage to the manufacturer?—It has been an advantage to the commerce of the country.

2646. We have high protective duties on colonial produce?—We have. I have here a statement of the articles on which a differential duty is charged in the British tariff in favour of the British possessions, showing the rate of duty charged upon certain articles when imported from foreign countries, and the rate of duty charged upon the same articles when imported from British possessions, which I will put in.—(*The Witness delivered in the same, which is as follows*:)

STATEMENT of the ARTICLES on which a differential Duty is Charged in the British Tariff in favour of the British Possessions.

ARTICLES.		RATES OF DUTY.		
		FOREIGN.		
		£.	s.	d.
Aloes	per *lb.*	–	–	8
Arrowroot	*cwt.*	–	18	8
Ashes, Pearl and Pot	*cwt.*	–	6	–
Bark, for tanners' or dyers' use	*cwt.*	–	–	8
Ditto, Extract of	*cwt.*	–	3	–
Brazilletto wood	*ton*	–	4	6
Cassia Lignea	*lb.*	–	1	–
Cinnamon	*lb.*	–	1	–
Cocoa	*lb.*	–	–	6
Ditto paste	*lb.*	–	4	4
Coffee	*lb.*	–	1	3
Copper ore	*cwt.*	–	12	–
Ebony	*ton*	–	10	–
Fustic	*ton*	–	4	6
Ginger	*cwt.*	2	13	–
Ditto, Preserved	*lb.*	–	–	6
Gypsum	*ton.*	1	11	8
Hair, Camels, hair or wool	*lb.*	–	–	1
Hides, dry	*cwt.*	–	4	8
Ditto, wet	*cwt.*	–	2	4
Ditto, tanned	*lb.*	–	–	6
Ditto, ditto, cut or trimmed	*lb.*	–	–	9
Ditto, and pieces tawed, curried or otherwise dressed	*lb.*	–	–	9
Ditto – ditto – ditto cut or trimmed	*lb.*	–	1	2
Ditto – ditto raw or undressed, not enumerated	per *cent.*	20	–	–
Honey	*cwt.*	–	15	–
Indigo	*lb.*	–	–	4
Iron, in bars	*ton*	1	10	–
Ditto, pig	*ton*	–	10	–
Isinglass	*cwt.*	2	7	6
Logwood	*ton*	–	4	6
Mahogany	*ton*	5	–	–
Marmalade	*lb.*	–	–	6
Mats and Matting	per *cent.*	20	–	–
Nutmegs	*lb.*	–	3	6
Oil of Hemp or other seeds	*tun*	39	18	–
Olive Wood	*ton*	2	10	–
Pitch	*cwt.*	–	10	–
Raisins	*cwt.*	–	15	–

ARTICLES.		RATES OF DUTY.		
		BRITISH POSSESSIONS.		
		£.	s.	d.
Aloes	per *lb.*	–	–	2
Arrowroot	*cwt.*	–	1	–
Ashes, Pearl and Pot	*cwt.*	free.		
Bark, for tanners' or dyers' use	*cwt.*	–	–	1
Ditto, Extract of	*cwt.*	–	–	1
Brazilletto wood	*ton*	–	3	–
Cassia Lignea	*lb.*	–	–	6
Cinnamon	*lb.*	–	–	6
Cocoa	*lb.*	–	–	2
Ditto paste	*lb.*	–	–	4
Coffee	*lb.*	–	–	6
Copper ore	*cwt.*	–	1	–
Ebony	*ton*	–	3	–
Fustic	*ton*	–	3	–
Ginger	*cwt.*	–	11	–
Ditto, Preserved	*lb.*	–	–	1
Gypsum	*ton.*	–	1	3
Hair, Camels, hair or wool	*lb.*	free.		
Hides, dry	*cwt.*	–	2	4
Ditto, wet	*cwt.*	–	1	2
Ditto, tanned	*lb.*	–	–	3
Ditto, ditto, cut or trimmed	*lb.*	–	–	4½
Ditto, and pieces tawed, curried or otherwise dressed	*lb.*	–	–	4½
Ditto – ditto – ditto cut or trimmed	*lb.*	–	–	7
Ditto – ditto raw or undressed, not enumerated	per *cent.*	5	17	6
Honey	*cwt.*	–	5	–
Indigo	*lb.*	–	–	3
Iron, in bars	*ton*	–	2	6
Ditto, pig	*ton*	–	1	3
Isinglass	*cwt.*	–	15	10
Logwood	*ton*	–	3	–
Mahogany	*ton*	4	–	–
Marmalade	*lb.*	–	–	1
Mats and Matting	per *cent.*	5	–	–
Nutmegs	*lb.*	–	2	6
Oil of Hemp or other seeds	*tun*	1	–	–
Olive Wood	*ton*	–	12	4
Pitch	*cwt.*	–	–	9
Raisins	*cwt.*	–	7	6

ARTICLES.		RATES OF DUTY.					
		FOREIGN.			BRITISH POSSESSIONS.		
		£.	s.	d.	£.	s.	d.
Rice, rough	*bushel*	–	2	6	–	–	1
Ditto, not rough	*cwt.*	–	15	–	–	1	–
Rosin	*cwt.*	–	4	9	–	3	2
Skins, Bear	*each*	–	4	6	–	2	6
Ditto, Beaver	*each*	–	–	8	–	–	4
Ditto, Calf and Kip, in the hair, wet	*cwt.*	–	4	8	–	2	4
Ditto - ditto - - ditto - dry	*cwt.*	–	2	4	–	1	2
Ditto - ditto - tanned	*lb.*	–	–	9	–	–	4½
Ditto - ditto - ditto cut or trimmed	*lb.*	–	1	2	–	–	7
Ditto - ditto - tawed, curried, or dressed	*lb.*	–	1	–	–	–	6
Ditto - ditto - - ditto - cut, or trimmed	*lb.*	–	1	6	–	–	9
Ditto, Deer	*each*	–	8	4	–	–	1
Ditto, Dog Fish	*dozen*	–	5	2	–	–	1
Ditto, Fisher	*each*	–	–	6	–	–	3
Ditto, Fox	*each*	–	–	8	–	–	4
Ditto, Marten	*each*	–	–	6	–	–	3
Ditto, Mink	*each*	–	–	4	–	–	2
Ditto, Otter	*each*	–	1	6	–	1	–
Ditto, Racoon	*each*	–	–	2	–	–	1
Ditto, Seal	*each*	–	1	–	–	–	1
Ditto, Wolf	*each*	–	–	6	–	–	3
Ditto, Wolverings	*each*	–	1	–	–	–	6
Soap, hard	*cwt.*	4	10	–	1	8	–
Ditto, soft	*cwt.*	3	11	3	1	3	–
Speckled wood	*ton*	2	10	–	–	16	3
Sponge	*lb.*	–	–	6	–	–	1
Succades	*lb.*	–	–	6	–	–	1
Sugar, raw	*cwt.*	3	3	–	1	4	–
Ditto, molasses	*cwt.*	1	3	9	–	9	–
Sweet wood	*ton*	2	10	–	–	16	3
Tallow	*cwt.*	–	3	2	–	1	–
Tamarinds	*lb.*	–	–	8	–	–	1
Tar	*last*	–	15	–	–	12	–
Tobacco, unmanufactured	*lb.*	–	3	–	–	2	9
Tortoiseshell	*lb.*	–	2	–	–	–	1
Turmeric	*cwt.*	–	10	–	–	2	4
Wax, Bees', unbleached	*cwt.*	1	10	–	–	10	–
Ditto - - bleached	*cwt.*	3	–	–	1	–	–
Wine	*gall.*	–	5	6	(Cape)	2	9
Wood, timber	*load*	2	15	–	–	10	–
Wool, cotton	*cwt.*	–	2	11	–	–	4
Ditto, Goat's	*lb.*	–	–	1	free.		
Sheep or Lambs	*lb.*	–	–	– ½	free.		
		–	–	1			

2647. You have stated that those differential duties were imposed for the purpose of protecting the British Colonies?—For the purpose of encouraging the British Colonies.

2648. Will you state what the effect of those protective duties is, in your opinion, upon the consumer in England?—The effect upon the consumer in England is, to make him pay dearer, in many cases, for the article than he would pay if such a discriminating duty were not imposed.

2649. Mr. *Ewart.*] Can you state the extent to which the price is raised to the consumer by that means?—That is a question that can hardly be answered without going into a variety of details; at the present time the duty upon sugar imported from the British colonies being 24 *s.*, and on that imported from other places 3 *l.* 3 *s.* per cwt., the difference in the price without the duty between the one description and the other is so great, that it in some cases will answer the purpose of the consumer to pay the higher duty upon foreign sugar, the difference being about 40 *s.* or 41 *s.* per cwt.

2650. Can you state the difference per. lb?—Forty-one shillings per cwt. would be 4¼ *d.* per lb.

2651. Can you state how much more the English consumer pays than the

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foreign consumer pays for sugar?—At the present time the English consumer pays, exclusive of duty, upwards of $3\frac{1}{2}$ *d.* per lb. more than the foreign consumer.

2652. Mr. *Villiers.*] Do you believe that the high protective duties upon articles of colonial product are advantageous to the revenue?—I imagine that the revenue suffers from the limitation of the market whence the supply is drawn.

2653. Do you believe that a moderate duty imposed upon sugar imported from all sugar-producing countries would yield a larger revenue?—It would depend upon the rate of duty of course; but that the duty might be reduced with considerable advantage to the revenue, provided at the same time the market of supply were enlarged, I have no doubt.

2654. Then you consider that the duty might be reduced with advantage to the consumer, and with advantage to the revenue?—With advantage to all parties, except the producer of colonial sugar.

2655. Is there any advantage that the manufacturers derive from so protecting our colonies?—It is fair to suppose that if they get a large price for their produce they are able to spend more money; and as they are customers to England for manufactured goods, they will probably buy in a larger proportion when they are prospering than when they are not.

2656. Do you consider that it can in the least signify to the manufacturer whether it is a colonist or a foreigner that takes his manufactures?—Certainly not.

2657. Are you aware whether we impose protective duties on articles that are imported into the colonies for the purpose of either protecting the manufacturers of this country, or of protecting the producers in some other of our colonies?—I am aware that such protective duties are imposed.

2658. Are you aware whether we impose any restrictions upon the commerce of the colonies?—There are restrictions imposed upon the commerce of the colonies, such as prohibiting the importation into them of provisions and some other articles, except from the United Kingdom or some other British possession.

2659. Have you heard that that is the ground upon which our colonies claim protection for their produce in this market?—That is one ground upon which they claim to have their produce admitted at lower rates of duty than the same produce from other countries.

2660. That is a claim on the part of the colonists to a system which is injurious to the mother country, upon the ground that we impose upon them a restriction that is injurious to them?—Clearly.

2661. Do you consider that to be a most unsound policy, both with reference to the colonies and to this country?—I consider it a very unwise policy, with reference to the empire generally.

2662. Mr. *Thornely.*] Will you state what is the duty on the import of molasses from British possessions?—Nine shillings a cwt., with the addition of five per cent.

2663. And from foreign countries?—Twenty-three shillings and ninepence per cwt., with the like addition of five per cent.

2664. Is the latter duty one that is considered prohibitory?—It has always been so considered up to the present time; but I have heard within the last two days that the consumption duty has been paid upon a parcel of molasses imported from Holland.

2665. Is that in consequence of the unusually high price of sugar at the present time?—In consequence of the unusually high price of sugar.

2666. Is molasses or treacle an article required by the poorer classes of people in this country to use in connexion with and as a substitute for sugar?—It is.

2667. There is a trade carried on in some of the ports of this country, of refining foreign sugar in bond for exportation?—There is.

2668. What becomes of the treacle produced in the refining of those sugars?—The refiners are obliged to export it.

2669. It is not admissible for consumption even at that duty of 23 *s.* 9 *d.*?—It is not admissible for consumption at all.

2670. Is there any objection to its being imported from a foreign country at the duty of 23 *s.* 9 *d.* after being exported to that country?—None whatever.

2671. Then would it not be at least some mitigation of the high price charged upon the poorer classes of society if that treacle so produced were allowed to be entered for consumption?—It would.

2672. Do you believe that the admission of that treacle at the duty of 23 *s.* 9 *d.*, or at some lower rate, would increase the trade of refining sugar in bond for exportation?—No doubt it would. One of the great difficulties under which the refiner of sugar in bond for exportation has laboured is, that of finding a market for the molasses.

2673. Is not molasses much more extensively used in this country by the poorer classes than upon the continent of Europe?—It is so, because sugar is much dearer here than it is on the continent of Europe.

2674. Do you believe that the absolute necessity for the exportation of molasses so produced is a serious obstacle to the extension of the trade of refining sugar in bond in this country?—It is an obstacle.

2675. Mr. *Ewart.*] Is there not a prohibitory duty upon the importation of sugar refined in the West Indies?—There is a duty upon the importation of refined sugar, which amounts in fact to a prohibition; the colonists buy refined sugar re-imported from England at a much less price than they sell their raw sugar.

2676. Then the complaint of the West Indians is quite unfounded, that they are not allowed to refine their sugar?—It is quite fallacious.

2677. Mr. *Villiers.*] This high duty upon foreign sugar has acted as a prohibition till quite lately?—Till very recently it has acted entirely as a prohibition.

2678. What would have been the effect if that duty had been removed before; do you believe that we should have imported foreign sugar, or that the supply from our colonies would have been sufficient?—Up to a recent period the supply from our colonies has been more than sufficient for the consumption of our own country, consequently the price could not be permanently higher in England than it was in other parts of Europe; but of late the supply has fallen so far short that it is inadequate to the consumption of the country, and the price in England is consequently very much higher than it is in other parts of Europe.

2679. Do you believe that the supply was always sufficient up to the time when the change took place in the condition of the negroes?—It was more than sufficient, inasmuch as we were always exporters of sugar, either in the raw or in the refined state, that had been previously imported from our colonies.

2680. Do you believe that we should have been exporters of refined sugar from this country without the bounty?—We were exporters, and that fact is sufficient to prove that the quantity imported was more than enough for our consumption.

2681. Mr. *Ewart.*] Was not it an artificial export, produced to a certain extent by the drawback?—That does not alter the case of our importation being beyond our consumption.

2682. Mr. *Villiers.*] Was it West India sugar that was exported?—It was.

2683. Mr. *Thornely.*] Is not a considerable proportion of the foreign sugar refined in bond in this country, exported to the British West Indies, to Canada, and to other British possessions?—It is.

2684. And our fellow-subjects in those countries are consequently enabled to consume refined sugar at a rate very much below the price that we are obliged to pay in this country?—Very much below the price that we are obliged to pay in this country for the worst raw sugar.

2685. Mr. *Villiers.*] The operation of the protective duty now is to limit consumption and increase the price?—It is. I have a paper before me, which shows to some extent the operation of high prices upon the consumption of sugar, which with the permission of the Committee I will put in; it is a statement of the consumption of sugar in Great Britain during the years 1801–1811, 1821–1831, and 1839, showing the population of Great Britain at those periods, the net revenue derived from sugar in each of those years, the rate of duty chargeable upon sugar per cwt. from the British plantations, the amount of duty paid by each individual, equalizing the consumption per head throughout the country, and the average price of sugar according to the London Gazette. It appears that in 1801 the duty upon sugar being 20 *s.* per cwt., the sum which each individual, taking one with another, contributed to the revenue in respect of sugar, was 5 *s.* 1 *d.*, and the average price of sugar in 1801 was 54 *s.* per cwt. In 1811, the duty on sugar being raised in the meantime to 27 *s.* the cwt., the sum paid for duty per head was 5 *s.* 3 ½ *d.*, the average price of sugar being lowered from 54 *s.* which it was in 1801, to 41 *s.* 4 *d.* per cwt. In 1821 the duty on sugar being continued at 27 *s.* per cwt. the amount of duty per head was 5 *s.* 1 ½ *d.*, the average price of sugar being 30 *s.* 2 ½ *d.*; but there is this difference between 1821 and 1811, that the

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duty in 1811 was collected in a depreciated currency, whereas in 1821 the currency was restored. In 1831, the duty having been lowered to 24 *s.*, the amount of duty paid per head was 5 *s.* 1 ¼ *d.*, the average price of sugar being then only 23 *s.* 8 *d.* exclusive of the duty. In 1839, when the average price of sugar was raised to 39 *s.* 4 ½ *d.*, the rate of duty being the same, the contribution per head to the revenue in respect of sugar, was reduced to 4 *s.* 6 ¼ *d.* This proportionate falling off in 1839 was no doubt the result of the high price of sugar occurring simultaneously with a high price of bread.

2686. What is the connexion between those two?—That the people are obliged to pay a higher price for their sugar, at a time when they have less money to lay out in it, by being obliged to lay out more for bread.

2687. Have you any similar statement with respect to coffee?—I have prepared another statement, showing the comparative consumption of coffee in Great Britain in the same years, with the exception of the last year, in which I have not been able to get the consumption of coffee in Great Britain as distinguished from the consumption of the United Kingdom; in short, the consumption of coffee in Great Britain at each of those periods, from which it appears that in 1801 the rate of duty on coffee being 1 *s.* 6 *d.* per lb., the consumption per head was 1 oz. and $\frac{9}{100}$ parts of an ounce per head, the amount contributed to the revenue being 1 ¼ *d.* per head. In 1811, the duty on coffee having been reduced to 7 *d.* per lb., the consumption amounted to 8 oz. $\frac{12}{100}$ parts of an ounce per head; the sum contributed by each individual to the revenue in respect of coffee was 4 *d.* In 1821 the duty had been raised to 1 *s.* per lb., and the consumption per head was somewhat less than it had been in 1811; it was, in 1821, 8 oz. per head, and the sum contributed to the revenue by each individual was 6 *d.* In 1831 the duty had been lowered to 6 *d.* per lb., and the consumption per head was increased to 21 oz. $\frac{13}{100}$ of an ounce, the amount of duty per head being 8 *d.* In 1838, the rate of duty remaining the same, 6 *d.* per lb., the consumption of each individual was 22 oz. and $\frac{6}{10}$, and the rate of duty per head 8 *d.* and $\frac{1}{6}$ of a penny, showing that the reduction of the duty on coffee has tended in a most material degree to increase the consumption.

2688. Have the goodness to deliver in that paper?—

[*The Witness delivered in the same, which is as follows:*]

Consumption of Sugar in *Great Britain*.

Years.	Population.	Net Revenue.	Rate of Duty.	Tax per Head.	Average Price.
		£.	*s.*	*s.* *d.*	*s.*
1801 - - -	10,942,646	2,782,232	20/ per cwt.	5 1	54/ per cwt.
1811 - - -	12,596,803	3,339,218	27/ —	5 3 ½	41/4 —
1821 - - -	14,391,631	3,660,567	27/ —	5 1 ½	30/2½ —
1831 - - -	16,539,318	4,219,049	24/ —	5 1 ¼	23/8 —
1839 - - -	18,524,036	4,183,257	24/ —	4 6 ¼	*39/4½ —

* The proportionate falling off in 1839 is probably the result of the high price of sugar occurring simultaneously with a high price of bread.

Consumption of Coffee in *Great Britain*.

Years.	Population.	Pounds' Weight Consumed.	Rate of Duty.	Consumption per Head.	Tax per Head.
			s. *d.*	*oz.*	*d.*
1801 - - -	10,942,646	750,861	1 6 per lb.	1·09	1 ¼
1811 - - -	12,596,803	6,390,122	- 7 —	8·12	4
1821 - - -	14,391,631	7,327,283	1 - —	8·01	6
1831 - - -	16,539,318	21,842,264	- 6 —	21·13	8
1838 - - -	18,275,946	24,920,820	- 6 —	22·60	8 ⅙

2689. What

2689. What is the amount of the differential duty on coffee, the produce of the colonies, and on coffee from foreign countries?—The duty on coffee coming from our colonies, or from British possessions in India, being the growth of those possessions, is 6 *d.* per lb. The duty on coffee imported from other places within the limits of the East India Company's territory is 1 *s.* per lb., and the duty upon foreign coffee, 1 *s.* 3 *d.* per lb.

2690. Mr. *Ewart.*] Then, if a reduction of the duty, with regard to colonial coffee, has produced such a great increase of consumption, would not a reduction of the duty generally, with regard to foreign coffee, produce a much more enlarged degree of consumption?—I have no doubt of it. The consumption of coffee in this country has of late years been completely starved by the differential duty.

2691. Mr. *Villiers.*] Have you ever made any calculation of the extent to which the consumption of coffee would be further increased, if the duties were equalised?—It is impossible to make any exact calculation upon the subject; but, reasoning entirely from former facts, there is every reason to be certain that the consumption of coffee would be very materially increased by a reduction in the differential duty. The consumption has been increased by the reduction of the duty on British plantation coffee, from 750,000 lbs. to 25,000,000 lbs. It has been nearly stationary for several years past, because the consumption of the country has overtaken the supply of coffee which is admissible at the low rate of duty. There is no reason to doubt, that if a larger supply were procurable at the low rate of duty, the progress of consumption would likewise go on.

2692. Then, to the extent to which the differential duty tends to limit consumption, and to increase the price, it operates as a tax upon the community?—It does so.

2693. Does it not also limit the amount of revenue collected upon the article?—No doubt it does. The way in which it shows itself is in the enhanced price of the coffee admissible at the low rate of duty, which, of course, tends to limit the consumption, and thereby to limit the revenue also.

2694. The differential duty is for the protection of colonial produce?—Clearly.

2695. And so far it is a tax upon the community in England, for the good of the producer in the colonies?—For the supposed good of the producer in our colonies.

2696. Are you aware of any ground that they have for claiming that monopoly of our market?—No valid ground.

2697. Mr. *Ewart.*] Is it not a fact, that the habits of the people in this country, at the present time, are such as to be greatly favourable to the use of coffee more than in former times?—It is the case, no doubt.

2698. Have not the formation of temperance societies, and other circumstances with regard to the habits of the people, increased the taste for coffee?—That is my impression.

2699. Sir *H. Parnell.*] Are you of opinion that the revenue derived from coffee might be increased by a different arrangement of the several duties upon it?—I have no doubt of it.

2700. What would you suggest as the proper arrangement of duties, under all the circumstances of the case, and considering the different interests that are involved in the question?—I am not prepared to give an answer to that question. My decided opinion is, that all differential duties—all duties in fact that are not imposed strictly for purposes of revenue, are wrong in principle and hurtful in practice.

2701. You say that it is your decided opinion, from your own knowledge of the subject, that such an arrangement might be made as would greatly contribute to increase the revenue, and at the same time afford a larger quantity of supply to the public, and probably at a cheaper price?—There can be no doubt of it. The price of British plantation coffee, taking the quality into account, is very greatly higher than the price of coffee to which the high duty applies. If that coffee were admitted at the same rate of duty, the price of course would be equalized, and the consumption encouraged, consequently the revenue would be improved.

2702. Are there, in your opinion, any reasons for continuing to act upon the

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strict principle of the colonial system at the present time, with regard to protecting our colonies, by giving them the benefit of our market?—I consider that all protective duties being wrong in principle, the sooner we can get rid of them the more it will be of advantage to the country generally.

2703. Is it not the case that the West Indian interests have proposed that all protection should be removed from them, provided they were allowed to obtain all the supplies they want for their own purposes free from the existing system of duties?—I doubt whether they would be inclined to make such a proposal at present. In former years I believe they did, at a time when their produce was not much higher in price here than the same produce in other markets; but as they now get very much higher prices for their productions in this country, in consequence of the protective duties which are imposed, they might be unwilling to forego that advantage, which is perhaps considerably greater than any they could derive from the removal of restrictions which act injuriously to their own interest.

2704. Supposing the duties on foreign sugars and coffees were reduced so as to allow of a considerable quantity being consumed in the country, might not the West Indian proprietors still cultivate their estates with sufficient profit, in consequence of having the market of this country for all they could produce?—I cannot answer that question.

2705. Mr. *Villiers*.] When you say that you think they would be unwilling to give up the protective duties on colonial produce, if the other duties by which their interests are affected were removed, do you state that from any communication you have recently had with any person representing the proprietors in the West Indies?—No.

2706. It is a speculative opinion of your own?—It is.

2707. Have you ever considered what is the effect of the timber duties upon consumers in England, and upon the revenue?—I have considered the timber duties in common with other questions.

2708. The timber duties are now considered in the light of protective duties, so far as they are differential?—They are so considered now. That was not the intention when they were first imposed.

2709. Do you state that the different duties first imposed upon Baltic timber and upon colonial timber, were not originally imposed for protection?—No, they were imposed for the purpose of encouraging the introduction into this country of an article of prime necessity during the time of war, when there was reason to apprehend that our supply of timber might fall short. The difference has since been continued as a protection to our timber-producing colonies. I have a letter in my hand which was written to me a few days ago by a shipbuilder in the Clyde, in which he speaks of the effect of our timber duties on the ship-building interest of this country. It is with reference to an alteration which was proposed in the House of Commons, in the duty on mahogany, which he speaks of as being a very great boon to shipbuilders. He says, "I am most sanguine in my expectations of the result, so much so that with other similar measures which will naturally occur and appear advisable, I even expect that all the deficiency which has come on in cotton manufactures, will be more than compensated in ship-building. Were it not that the quality of British ships is held rather superior, our trade would likely now be entirely at an end." He speaks of the ship-building trade. "A most important warning offers itself, in the example of our great North American Shipping Company, Pollock and Gilmour. Our house have been the ship-builders of that house since ever they have been in business. They had a strong attachment to the British build, and but for prohibitory duties they would now most likely have had every ship in their hands British built, whereas they have not one, while the amount of their tonnage resembles more a second rate national marine, than that of a company of private traders; they have between 30 and 40 ships of 700 to 1,000 tons register."

2710. What is the connexion between that statement of the preference given to foreign build and the prohibitory duties?—The duty upon timber, part of which is necessary for the construcion of a ship, I mean Baltic timber, is so high that it acts as a restriction upon the ship-building trade in this country.

2711. Do you conclude from that statement, that ships that would have been built in this country are now built elsewhere?—They are.

2712. Does

2712. Does that letter state where they are built?—It does not; they are built in the North American colonies.

2713. Have you considered what is the operation upon the consumer in England, and upon the revenue, of the differential duties as they apply to Baltic timber and colonial timber?—My opinion is, that the operation of the differential duties in this country is, to cause the employment of an inferior description of timber, and to limit the amount of revenue that might fairly be derived from the importation of timber. Those duties are likewise injurious to the country, by limiting our trade with the European countries where timber is chiefly produced, and which formerly, under different circumstances, were much better customers than they now are for British manufactures.

2714. Do you mean that if the duty was less upon superior timber more would be consumed, and more would be collected for the revenue?—No doubt, the proportions consumed of the two kinds would be altered.

2715. Are you aware of any great advantage derived by the colonies from the difference in the duty?—Speaking of the timber-producing colonies generally, I am of opinion that it is no advantage to them; it is an advantage to some few persons who obtain a living by cutting timber, and it is an advantage to a certain class of shipowners in this country, who employ old ships for the trade, that must otherwise be broken up.

2716. Then it is not generally for the benefit of the shipping interest in this country to maintain these duties, but only of that portion of them who own that description of ships?—Only for the owners of those rotten ships.

2717. Have you ever considered whether it would be possible to reduce the duty on Baltic timber, and yet to retain a considerable proportion of protection to the colonies?—Certainly, it would be possible, the difference between the duty on Baltic and colonial timber being so great, to modify it so as to reduce the duty on Baltic timber, and still to afford considerable protection to colonial timber.

2718. Then, even for the purposes of protection, you consider the duties on Baltic timber now unnecessarily high?—I consider them quite unnecessarily high. There are certain purposes for which colonial timber would always be used in preference to Baltic timber, even at a like rate of duty.

2719. Is it the effect of these protective duties on timber to raise the price of timber in this country for all purposes?—The effect of it is certainly to raise the price of the best description of timber.

2720. With respect to timber used for dwellings, is that the effect?—With respect to timber used for the interior fitting of houses, I do not think it raises the price; but with respect to the superior kind of timber, that which is used in the better class of buildings, it certainly has that effect.

2721. Has it the effect of inducing people to build with inferior timber?—It has that tendency.

2722. Do you consider that the higher cost of timber in this country affects the poor, as to the character of their dwellings?—It affects the quality of their dwellings, and of course if a house is built of more perishable materials the owner of that house must have a higher rent for it to pay him, during the time of its continuance, than he would require if it were more durable.

2723. Does not the increased cost of building materials compel them to resort to inferior dwellings?—It compels the builder to make use of an inferior material; I imagine the dwellings of the poor would usually, or generally, be built of the cheapest materials.

2724. Mr. *Thornely.*] What is the state of the intercourse between France and this country with respect to articles not the produce of either country?—France has made a pretext of our navigation laws to prohibit the importation of any produce, other than European produce, from this country.

2725. Do we prohibit the importation from France of articles not the produce of France?—Under our navigation laws we do not allow any but European produce to come from any part of Europe.

2726. Mr. *Villiers.*] Have you had any opportunity of knowing whether our protective system here is referred to by foreigners as an excuse, and as an example for them to follow?—It is brought forward by them universally as an excuse for their adopting a similar system.

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2727. Do you believe that it would have a very general and great effect upon other countries if our protecting system were modified or abolished?—I am sure it would have a very great effect in time in compelling other countries to have recourse to a more liberal system.

2728. Mr. *Ewart.*] Do not they look upon this country as the leading commercial country in the world; and would not the circumstance of our position with reference to other countries have the effect of recommending such a change to them if we came forward and adopted it?—No doubt it would.

2729. Have not they imitated us in the restrictive part of our system in the navigation laws, and do not they constantly cite them against us; and is not there reason to suppose that they would follow our example in removing such restrictions?—No doubt there is. Time would be required in order fully to produce such an effect; but I have no doubt that would be the ultimate effect.

2730. Mr. *Villiers.*] Do you believe our tariff to be, upon the whole, not more liberal than those of other countries, and less so than some?—Our tariff is more liberal than those of one or two other countries in this respect, that it has fewer prohibitions; it abounds in protections, but it has fewer prohibitions.

2731. Mr. *Thornely.*] Do not we, in fact, create prohibitions by levying prohibitory duties, although the article is not specially prohibited?—High duties are, in point of fact, similar to prohibition.

2332. Does not our tariff abound in duties which are prohibitory?—It does.

2733. Mr. *Villiers.*] You take a distinction between those duties which are imposed on foreign articles, corresponding with duties imposed at home upon the same article for the purposes of the State, and duties that are imposed as a protection for home manufactures?—Certainly. In the first case it is a duty for revenue; and in the second case a duty for protection.

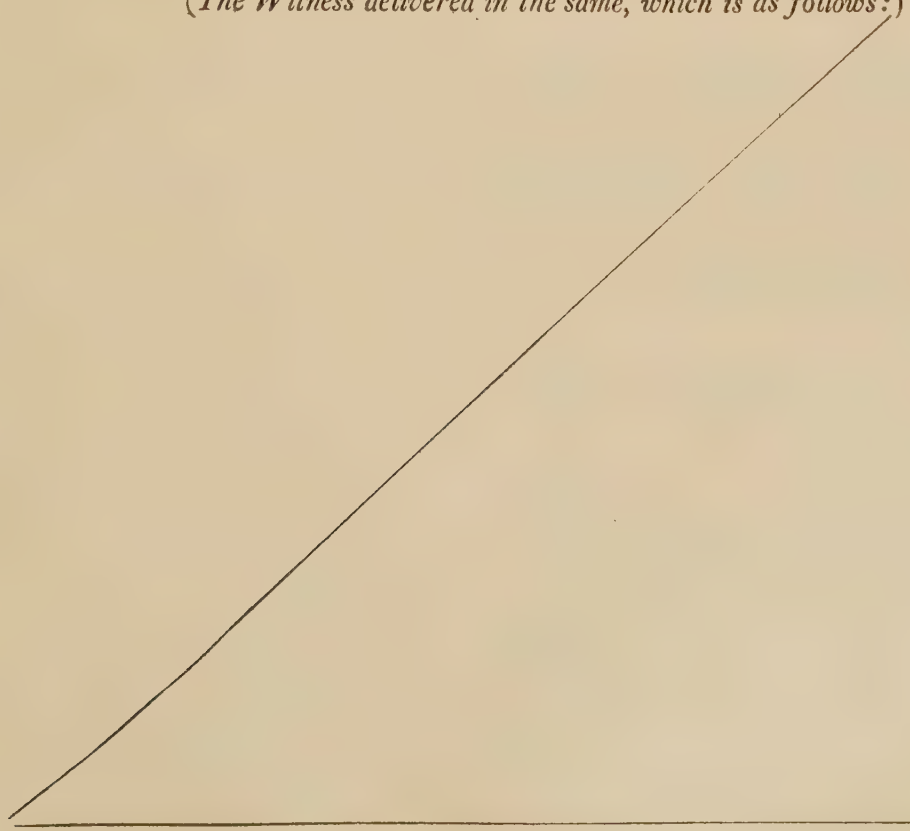
2734. And you would think it just in all cases to impose a corresponding duty upon a foreign article, where an article of the same kind at home is taxed?—I would be exceedingly unjust not to do it.

2735. Mr. *Thornely.*] Have you any particular information about the tariff of the United States of America, as being high upon certain articles of British manufacture, in consequence of the high duties in this country on the productions of the United States?—It has been always understood that the tariff of the United States, which, with some modification, is at present in existence, was principally caused by our corn laws; that if we had not imposed restrictions upon the importation of what are called "bread stuffs" from America, the influence of the wheat-growing states would have been employed, and successfully employed, in resisting the passing of that tariff.

2736. Have you any information of any movement in America on the part of the manufacturing interests to increase the duty on the importation of British goods beyond the present rate of tariff, unless our corn laws are relaxed?—No further than is seen in the public newspapers. Upon the subject of protective duties I would beg leave, with the permission of the Committee, to read an extract from Dr. Franklin's miscellaneous works; it is to this effect: "Suppose a country, X, with three manufactures, as cloth, silk, iron, supplying three other countries, A, B, C, but is desirous of increasing the vent, and raising the price of cloth in favour of their own clothiers. In order to do this she forbids the importation of foreign cloths from A. A in return forbids silks from X. Then the silk workers complain of a decay of trade, and X to content them forbids silks from B. B in return forbids ironware from X. Then the ironworkers complain of decay, and X forbids the importation of iron from C. C in return forbids cloth from X. What is got by all these prohibitions?—Answer: All four find their common stock of the conveniencies and enjoyments of life diminished." I have likewise a paper, showing the course of the export trade of England; that is, of the export of British produce and manufactures in the years 1827, 1830, 1834, 1835, 1836, 1837, and 1838, dividing the trade into that carried on with Northern Europe, Southern Europe, the Cape of Good Hope, the Mauritius, other parts of Africa, Asia, Australia, the British colonies of America, the foreign colonies of America, the United States of America, Brazil, other parts of South America and Mexico, and the Channel Islands, dividing the value of the goods exported into those, into the manufacture and preparation of which much labour has

has entered, and distinguishing them from those which are either raw materials, or upon which little labour has been bestowed in their manufacture; and, I find, that comparing the first with the last year of the series, it appears that the proportion of fully manufactured goods exported in the former year, that is, 1827, was 82.56 per cent.; and, in the latter year, 1838, 73.80, showing a falling off in the proportion of manufactured goods in the last year as compared with the first. If the shipments to British colonies and dependencies are separated from those to foreign countries, it appears that the proportionate value of the aggregate shipments in those two years was nearly the same. In 1827 the value of shipments to the colonies was 28.27, and to foreign countries 71.73. In 1838 the value of shipments to the colonies was 27.52, and to foreign countries 72.48, showing very little difference. But if those values are separated according to the degree of labour bestowed, it will be found that the proportions are to the colonies in 1827, much labour 84.09; little labour 15.91. In 1838, much labour 84.55; little labour 15.45, showing very little difference between the one period and the other; whereas, to foreign countries the shipments were, in 1827, much labour 81.95 against 18.05 of raw material, and in 1838, the proportions were of fully manufactured goods 69.72, and of raw materials 30.28. It is a striking difference. Separating further the shipments to Northern Europe, which is the most important part of the world as regards our foreign commerce, with the exception of the United States of America, it will be found that the proportions are in 1827, much labour 61. 78, little labour 38.22. In 1838, much labour fallen to 39.16, and little labour advanced to 60.84. The actual amount of shipments in 1827 and 1838, to British colonies, to foreign countries generally, and to Northern Europe, was as follows: to British colonies in 1827, much labour 8,840,268 *l.*; little labour 1,672,956 *l.*, total 10,513,224 *l.*: in 1838, much labour 11,647,793 *l.*; little labour 2,128,242 *l.*; total 13,776,035 *l.* To foreign countries generally, in 1827, much labour, 21,856,208 *l.*; little labour 4,811,903 *l.*; total 26,668,111 *l.*: in 1838, much abour 25,297,903 *l.*; little labour 10,987,032; total 36,284,935 *l.* To Northern Europe, in 1827, much labour 5,272,085 *l.*; little labour 3,261,178; total 8,533,263 *l.*: in 1838, much labour 4,616,002; little labour 7,170,339 *l.*; total 11,786,341 *l.* The result is, that the falling off is in manufactured goods, where much labour is employed, and which it is of course most important to us to export. This table I will deliver in.

(*The Witness delivered in the same, which is as follows:*)



TABLE

TABLE showing the VALUE of BRITISH PRODUCE and MANUFACTURES Exported to various Districts or Quarters of the World, in each of the Years 1827, 1830, 1834, 1835, 1836, 1837, and 1838; distinguishing Finished Manufactures and Goods, into the Value of which Much Labour has entered, from Materials of Manufacture and Goods upon which but Little Labour has been bestowed; showing also the Centesimal Proportions of each of those two descriptions, with reference to the several Countries or Districts in each of the Years before mentioned.

	1827.				1830.				1834.				1835.			
	Goods into the Value of which has entered		Centesimal Proportion of Column Number		Goods into the Value of which has entered		Centesimal Proportion of Column Number		Goods into the Value of which has entered		Centesimal Proportion of Column Number		Goods into the Value of which has entered		Centesimal Proportion of Column Number	
	Much Labour.	Little Labour.			Much Labour.	Little Labour.			Much Labour.	Little Labour.			Much Labour.	Little Labour.		
	1.	2.	1.	2.	1.	2.	1.	2.	1.	2.	1.	2.	1.	2.	1.	2.
	£.	£.			£.	£.			£.	£.			£.	£.		
Russia, Sweden, Norway, and Denmark	498,437	1,101,309	31·15	68·85	465,827	1,246,938	27·19	72·81	389,533	1,212,444	24·31	75·69	450,070	1,595,118	22·01	77·99
Prussia, Germany, Holland, and Belgium	4,773,648	2,159,869	68·84	31·16	4,212,242	2,451,744	63·21	36·79	4,348,997	3,554,918	55.09	44·91	4,418,072	3,840,056	53·50	46·50
Southern Europe	4,987,269	958,432	83·88	16 12	6,089,566	1,144,321	84·19	15·81	6,954,848	1,546,293	81·81	18·19	6,642,737	1,518,380	81·40	18 60
Cape of Good Hope	196,968	19,590	90·95	9·05	304,708	25,328	92·33	7·67	275,304	29,078	90·44	9·56	299,882	27,039	91·73	8·27
Mauritius	173,874	21,839	88·84	11·16	135,753	25,276	84·31	15·69	134,417	14,902	90·02	9·98	171,980	24,579	87·50	12·50
Other parts of Africa	224,378	34,839	86.56	13·44	359,773	54,382	86·87	13·13	457,150	82,269	84·85	15·15	544,136	78,431	87·41	12·59
Asia	3,812,199	647,123	85.48	14 52	3,626,143	513,176	87·63	12·37	3,373,739	554,565	85·89	14·11	3,896,338	863,433	81·86	18·14
Australia	295,424	44,706	86.85	13·15	287,362	28,711	90·92	9·08	643,710	72,304	89·30	10·10	627,568	68,777	90·13	9·87
British North American Colonies	1,559,340	238,010	82·96	17·04	1,594,723	262,410	85·87	14·13	1,409,072	270,997	83·78	16·22	1,937,944	220,213	89 80	10·20
British West Indies	2,927,228	655,994	81·69	18·31	2,296,895	541,553	80·92	19·08	2,226,913	453,111	83·08	16·92	2,801,626	385,914	87·90	12·10
Foreign West Indies	860,723	46,586	94·86	5·14	899,927	39,895	97·76	4·24	1,223,967	46,335	96·35	3·65	1,111,118	41,723	96·39	3·61
United States of America	6,725,676	292,596	95·83	4·17	5,861,164	271,182	95·88	4·42	6,387,477	457,512	93·31	6·69	10,045,441	523,014	95·06	4·94
Brazil	2,137,111	174,998	92·43	7·57	2,323,173	128,930	94·75	5·25	2,307,907	152,772	93·79	6 21	2,461,191	169,576	93·56	6·44
Other parts of South America and Mexico	1,648,936	43,274	97 41	2·56	2,666,191	70,268	97·44	2.56	2,630,084	86,908	96·80	3·20	2,181,534	74,767	96·69	3·31
Guernsey, Jersey, Alderney, and Man	275,265	45,694	85·76	14 24	292,170	51,866	84·93	15·07	300,881	59,784	83·42	16·58	294,103	57,509	83·65	16·35
TOTAL £.	30,696,476	6,484,859	82·56	17·44	31,415,617	6,855,980	82,09	17.91	33,054,999	8,594,192	79·37	20.63	37,883,741	9,488,529	79·98	20·02

	1836.				1837.				1838.			
	Goods into the Value of which has entered		Centesimal Proportion of Column Number		Goods into the Value of which has entered		Centesimal Proportion of Column Number		Goods into the Value of which has entered		Centesimal Proportion of Column Number	
	Much Labour.	Little Labour.			Much Labour.	Little Labour.			Much Labour.	Little Labour.		
	1.	2.	1.	2.	1.	2.	1.	2.	1.	2.	1.	2.
	£.	£			£.	£.			£.	£.		
Russia, Sweden, Norway, and Denmark	450,921	1,575,591	22·26	77·74	432,008	1,891,566	18·59	81·41	422,081	1,602,698	20·84	79·16
Prussia, Germany, Holland, and Belgium	3,878,718	4,094,631	48·65	51·35	4,279,104	4,595,394	48·22	51·78	4,193,921	5·567,641	42·96	57·04
Southern Europe	7,213,407	1,797,798	80·05	19·95	6,019,069	1,854,162	76·45	23·55	7,493,907	2,619,397	74·09	25.91
Cape of Good Hope	455,674	26,641	94·48	5·52	452,561	36,253	92·59	7·41	576,555	46,768	92·49	7·51
Mauritius	226,215	34,640	86·73	13·27	313,168	36,320	89·61	10·39	414,240	53,102	88·63	11·37
Other parts of Africa	636,111	88,781	87·76	12·24	517,138	84,078	86·02	13·98	689,964	67,130	91·13	8·87
Asia	4,908,041	1,007,164	82·98	17·02	3,722,401	917,335	80·23	19.77	4,508,077	1,110,879	80·23	19·77
Australia	743,382	92,255	88·96	11·04	829,394	92,174	90·00	10·00	1,198,900	137,762	89·69	10·31
British North American Colonies	2,461,905	270,386	90·11	9·89	1,884,558	256,477	88·03	11·97	1,745,833	246,624	87·62	12·38
British West Indies	3,278,862	507,591	86·60	13·40	2,945,071	511,674	85·20	14·80	2,916,129	477,312	85·93	14.07
Foreign West Indies	1,168,743	70,042	94·35	5·65	964,500	98,263	90·76	9.24	1,222,326	93,205	92·91	7·09
United States of America	11,385,821	1,039,784	91·64	8·36	4,062,971	632,254	86·54	13·46	6,782,077	803,683	89·40	10·60
Brazil	2,848,796	181,736	94·01	5·99	1,681,421	142,661	92·18	7.82	2,420,806	185,798	92·87	7·13
Other parts of South America and Mexico	2,530,985	75,322	97·12	2.88	2,290,168	198,584	92·03	7·97	2,072,821	47,480	97·75	2·25
Guernsey, Jersey, Alderney, and Man	269,426	49,183	84·57	15·43	269,115	60,902	81·55	18·45	288,059	55,795	83 77	16·23
TOTAL £.	42,457,017	10,911,555	79·56	20·44	30,662,647	11,408,097	73·03	26·97	369,45,696	13,115,274	73·80	26·20

Comparing 1827 with 1838, it appears, that the proportion of fully manufactured goods exported
in the former year was - - - - - - - - - - 82·56 per cent.
in the latter year - - - - - - - - - - 73·80 "

If the Shipments to British Colonies and Dependencies are separated from those to Foreign Countries, it appears that the proportionate value of the aggregate shipments in those two years was nearly the same; viz.

	Centesimal Proportions.	
1827, Value of Shipments to Colonies - - - -	28·27	
" " to Foreign Countries - - -	71·73	
		100
1838, Value of Shipments to Colonies - - - -	27·52	
" " to Foreign Countries - - -	72·48	
		100

But if those values are separated according to the degree of labour bestowed, it will be found that the proportions are,

	Much Labour.	Little Labour.	
Colonies - - 1827 - - -	84·09 - - -	15·91 - -	100
" - - 1838 - - -	84·55 - - -	15·45 - -	100
Foreign Countries, 1827 - - -	81·95 - - -	18·05 - -	100
" - - 1838 - - -	69·72 - - -	30·28 - -	100

Separating further the Shipments to Northern Europe, it will be found that the proportions are,

	1827.	1838.
Much labour - - - -	61·78 - - - - -	39·16
Little labour - - - -	38·22 - - - - -	60·84
	100· –	100· –

The actual Amount of Shipments in 1827 and 1838 to British Colonies, to Foreign Countries generally, and to Northern Europe, was as follows:

	1827.			1838.		
	Much Labour.	Little Labour.	Total.	Much Labour.	Little Labour.	Total.
	£.	£.	£.	£.	£.	£.
To British Colonies -	8,840,268	1,672,956	10,513,224	11,647,793	2,128,242	13,776,035
To Foreign Countries generally.	21,856,208	4,811,903	26,668,111	25,297,903	10,987,032	36,284,935
£.	30,696,476	6,484,859	37,181,335	36,945,696	13,115,274	50,060,970
To Northern Europe -	5,272,085	3,261,178	8,533,263	4,616,002	7,170,339	11,786,341

I have another table taken from the annual Finance Accounts which shows the amount of customs' duty received in 1839, upon all articles producing 10,000 *l.* and upwards to the revenue, and the proportion which the same bore to the whole customs' revenue in that year, from which it appears, that upon 17 articles only there was received 94½ per cent. of the whole customs' revenue of the country. Upon 29 other articles there was received 3$\frac{9}{10}$ths per cent., so that upon 46 articles there was collected 98$\frac{2}{5}$ths per cent., leaving upon other articles, and there are 144 other articles enumerated in the tariff, besides a great many other articles which come in without being enumerated under the head of "all other articles," leaving for the 144 others 1$\frac{3}{5}$ths per cent. of the whole customs' revenue, so that we burden with taxes 144 articles out of 190 for the sake of collecting 1$\frac{3}{5}$ths per cent. of our customs' revenue or protection.

2737. Have the goodness to deliver in that paper?—(*The Witness delivered in the same, which is as follows:*)

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TABLE showing the AMOUNT of CUSTOMS DUTY received in 1839 upon all Articles producing £. 10,000 and upwards to the Revenue, and the proportion which the same bore to the whole Customs' Revenue in that year.

ARTICLES PRODUCING MORE THAN £. 100,000.		£.	ARTICLES PRODUCING BETWEEN £. 10,000 and £. 100,000.		£.
1	Sugar and molasses	4,827,018	18	Turpentine	82,936
2	Tea	3,658,800	19	Dye and Hard Woods	68,997
3	Tobacco	3,495,686	20	Oils	68,636
4	Rum, Brandy, &c.	2,615,443	21	Pepper	66,016
5	Wine	1,849,709	22	Lemons and Oranges	64,327
6	Timber	1,603,194	23	Hides	46,761
7	Corn	1,098,779	24	Indigo	35,270
8	Coffee	779,114	25	Eggs	33,084
9	Cotton Wool	416,257	26	Furs	32,318
10	Silk Manufactures	247,362	27	Rice	32,296
11	Butter	213,077	28	Iron	28,834
12	Currants	189,291	29	Bristles	28,671
13	Tallow	182,000	30	Glass	27,326
14	Seeds	145,323	31	Cork	25,806
15	Sheep's Wool	139,770	32	Liquorice	25,258
16	Raisins	134,589	33	Woollen Manufactures	22,713
17	Cheese	105,21	34	Bark	22,113
			35	Platting of Straw, &c.	19,638
			36	Gloves	18,555
			37	Nuts	18,337
			38	Brimstone	17,856
			39	Nutmegs	16,674
			40	Skins	15,912
			41	Cocoa	15,702
			42	Silk, raw and waste	14,942
			43	Linens	14,182
			44	Figs	13,519
			45	Madder and Madder Root	11,729
			46	Beer, Spruce	10,253
17	Articles, producing	£. 21,700,630	29	Articles.	

29	articles	producing	$3\frac{9}{10}$ per cent.	£. 898,661
17	articles	—	$94\frac{1}{2}$ —	21,700,630
46	articles	—	$98\frac{2}{5}$ —	22,599,291
144	all other articles	—	$1\frac{3}{5}$ —	363,319
190	TOTAL Articles	—	100 —	£. 22,962,610

Including about 80,000 *l.* collected upon 531 other articles, and excluding 147 articles upon which an excess of drawback of 5,398 *l.* was allowed.

Lunæ, 3° die Augusti, 1840.

MEMBERS PRESENT.

Sir C. Douglas.	Mr. Thornely.
Mr. Ewart.	Mr. Villiers.
Mr. Hume.	

JOSEPH HUME, Esq. IN THE CHAIR.

Mr. *William Hare*, Mr. *James Pamphilon*, Mr. *J. B. Humphreys*, Mr. *Thomas Letchford*, and Mr. *James Rogers*, called in; and Examined.

Messrs. *William Hare*, *James Pamphilon*, *J. B. Humphreys*, *T. Letchford*, and *James Rogers*.

3 August 1840.

2738. Mr. *Ewart.*] YOU are all keepers of coffee-houses in London?—(Mr. *Hare.*) We are.

2739. Will you state where you respectively carry on that business?—I keep the Colonial Coffee-house, 78, Lombard-street. (Mr. *Pamphilon.*) I keep a coffee-house at Nos. 3 and 4, Sherrard-street, Haymarket. (Mr. *Humphreys.*) I keep the Crown Coffee-house, 41, High Holborn. (Mr. *Letchford.*) Mine is the British Coffee-house, 37, High-street, Bloomsbury. (Mr. *Rogers.*) I keep the Angel Coffee-house, St. Clement's.

2740. Is coffee alone consumed, or principally, in your houses?—(Mr. *Hare.*) Principally coffee and tea.

2741. Have the number of coffee-houses in London increased much of late years?—(Mr. *Humphreys.*) Very materially; the annual increase has been nearly 100 per annum.

2742. Do you recollect the time when there were scarcely any coffee-houses in London?—Yes; when I was comparatively a young man, there were not above 10 or 12 coffee-houses in London, about 25 years ago. There are now, I should think, from 1,600 to 1,800.

2743. Can you give the Committee any idea of the increase in the last six years?—I should think the average of increase, in the last six years, has been about 100 per annum.

2744. There has been an immense increase in the consumption of coffee in London, in consequence of the establishment of that great number of coffee-houses?—There has.

2745. Has the charge for coffee to the consumer been reduced, in consequence of this competition?—Very materially. About 25 years ago there was scarcely a house in London where you could get any coffee under 6 *d.* a cup, or 3 *d.* a cup; there are now coffee-houses open at from 1 *d.* up to 3 *d.* There are many houses where the charge is 1 *d.*, where they have 700 to 800 persons in a day. There is Mr. Pamphilon, who charges 1 ½ *d.* a cup; and he has from 1,500 to 1,600 persons a day.

2746. In what vicinity?—In the vicinity of the Haymarket, in Sherrard-street.

2747. To Mr. *Pamphilon.*] What are the class of persons that frequent your house?—We have all classes, from hackney-coachmen and porters to the most respectable classes. I have three rooms; and the more respectable classes are in the best rooms. We have a great many foreigners.

2748. What is the number daily at the most frequented coffee-houses in London?—Mine is the largest in London.

2749. What are the hours of opening and of closing coffee-houses?—The hours are from four o'clock to 11 at night; I open at half past five, and shut up at half-past 10 in the evening.

2750. Do you take in a great number of newspapers and periodicals?—Yes, a very large supply of papers; I take in 43 London daily papers, and the reason

Messrs. *William Hare, James Pamphilon, J. B. Humphreys, T. Letchford,* and *James Rogers.*

3 August 1840.

the number is so large is, that I have five or six copies of some of them; I have eight copies of the Morning Chronicle.

2751. *Chairman.*] Is that solely for the use of those that come in to take coffee?—Yes.

2752. Then a man that pays 1½*d.* for a cup of coffee has the opportunity of reading those papers?—He can read everything I have there.

2753. How long is he allowed to remain?—An hour, or longer if he thinks proper. We take in seven country papers, six foreign papers, 24 magazines every month, four quarterly reviews, and 11 weekly periodicals, and any customer who comes in and has a cup of coffee, for which he pays 1½*d.*, he can read anything we have.

2754. Mr. *Villiers.*] Is it owing to the lowness of the price, that you have so many customers?—It is owing partly to the attraction of the newspapers and periodicals.

2755. Mr. *Ewart.*] Is it not owing, in part, to the change in the habits of society, that the people are more inclined to consume coffee, and sober beverages of that description, than they used to be?—Yes; they used to have nothing to go to but a public-house.

2756. Mr. *Villiers.*] You observe an increasing rate for coffee?—Yes.

2757. And that has increased with the reduction of price?—Yes.

2758. You do not sell spirits at all?—Not at all, and we do not even cook a chop or a steak.

2759. *Chairman.*] Have you found the desire to read the newspapers increase?—Yes.

2760. What kind of people are they that chiefly frequent your house?—We have a few hackney-coachmen; we have post lads from Regent-street, and we have mechanics of all classes. In the best room we have occasionally foreign couriers and some gentlemen that live in the neighbourhood.

2761. Are the majority of them what may be called artizans?—Yes.

2762. Mr. *Ewart.*] There are some coffee-houses entirely devoted to workmen, are there not?—Yes, where the price is rather lower, mechanics and labourers.

2763. Are there many other coffee-houses in London which take in a great number of periodicals besides yours?—A great many. (Mr. *Humphreys.*) The amount I used to pay for newspapers, prior to the reduction of the duty, was 400*l.* a year for newspapers, magazines, and the cost of binding the back numbers up for the use of my customers.

2764. No inebriety can possibly occur in your establishment?—No; and I never heard an indecent expression, and I have never seen a drunken man in my house, with two exceptions, ever since I have been in Holborn.

2765. You cannot sell any intoxicating beverage?—We are very seldom asked for it: we found that it would interfere with the habits of gentlemen that frequent our houses for the purpose of taking coffee.

2766. Your interest is to consult the wishes of your general customers?—It is.

2767. Mr. *Villiers.*] It is the particular beverage that you sell which is the great attraction to the persons that come to your house?—Yes. I have upon the average 400 to 450 persons that frequent my house daily; they are mostly lawyers' clerks and commercial men; some of them are managing clerks, and there are many solicitors likewise, highly respectable gentlemen, who take coffee in the middle of the day in preference to a more stimulating drink. I have often asked myself the question where all that number of persons could possibly have got their refreshment prior to opening my house. There were taverns in the neighbourhood, but no coffee-house, nor anything that afforded any accommodation of the nature I now give them; and I found that a place of business like mine was so sought for by the public, that shortly after I opened it I was obliged to increase my premises in every way I could, and at the present moment, besides a great number of newspapers every day, I am compelled to take in the highest class of periodicals. For instance, we have eight or nine quarterly publications, averaging from 4*s.* to 6*s.*, and we are constantly asked for every new work that has come out. I find there is an increasing taste for a better class of reading. When I first went into business many of my customers were

content

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content with the lower priced periodicals; but I find, as time progresses, that the taste is improving, and they look out now for a better class of literature.

2768. Mr. *Villiers.*] Do you know whether there are any shops which the very lowest class of society resort to for coffee?—Mr. Letchford keeps a coffee-house in St. Giles's.

2769. *Chairman* to Mr. *Letchford.*] How long have you kept that house?—Seven years. I established it myself.

2770. What has been the increase in the number of persons frequenting it?—I have been there seven years, and I suppose now I have from 700 to 900 a day frequenting my house.

2771. Are they chiefly Irish?—No; my house is in High-street, St. Giles's, and the class who use my house are a hard-working class of people.

2772. Working men?—Hard-working men.

2773. Mr. *Villiers.*] To whom the cost of refreshment would be an object?—Yes.

2774. *Chairman.*] What do you charge per cup?—My front room is 1 *d.*, my back room 1 ½ *d.*, and my up-stairs is 3 *d.*

2775. How many would each room hold?—My front shop will hold about 46.

2776. Do you supply them with bread?—Yes.

2777. At the ordinary price?—Yes.

2778. Mr. *Villiers.*] Which of the three rooms is the most numerously attended?—The hard-working class; the cheapest.

2779. What newspapers do you take in?—Nine daily papers.

2780. At what time of the day do the people come that pay 1 *d.*?—From 4 in the morning to 10 at night.

2781. They are constantly coming?—Constantly coming.

2782. Men and women?—No women.

2783. Does a man come and get his breakfast?—Yes; he comes in the morning at 4 o'clock, and has a cup of coffee, a thin slice of bread and butter, and for that he pays 1 ½ *d.*; and then again at 8, for his breakfast, he has a cup of coffee, a penny loaf and a pennyworth of butter, which is 3 *d.*; and at dinner time, instead of going to a public-house, at 1 o'clock, he comes in again, and has his coffee and his bread and brings his own meat. I do not cook for any one.

2784. *Chairman.*] Do you sell any beer?—No.

2785. Do you sell any tea?—Yes.

2786. What is the proportion of tea that you use to coffee?—(Mr. *Humphreys.*) About one-third.

2787. What do you charge for a cup of tea?—The trade generally, where they sell coffee at 1 ½ *d.* a cup, charge 2 *d.* for tea.

2788. Mr. *Villiers.*] Is there any sugar with the tea and coffee?—Yes.

2789. Mr. *Ewart.*] You have petitioned for a reduction of the duties on sugar and coffee?—(Mr. *Hare.*) We have.

2790. *Chairman.*] Have the prices of coffee lately increased, and has that induced you to raise your prices?—They have very much increased, 35 per cent.

2791. Has there within the last month been an increase in the general charge for coffee in coffee-houses?—It commences this very day.

2792. Has there been any meeting lately of the coffee-house keepers, with a view of raising the charge for coffee?—Yes; last week.

2793. What was the result?—The result was that it was unanimously agreed upon at a public meeting that the trade could no longer afford, from the increased price of coffee and sugar, to serve the lower classes of society at the price of a penny per cup, and therefore that they must, if they did not alter that price, shut up their houses; and, therefore, the low-priced coffee-house keepers solicited a meeting of the trade generally, to see if they could not agree to raising the price, otherwise the probability is that during the next month a great number of houses will be compelled to close.

2794. What price do you pay for the coffee you use?—The average price would be about 2*s.* a pound. When I first commenced business the coffees that I bought for 48*s.* in bond per cwt. I now pay for the same marks about 110*s.* to 120*s.*

2795. Do you buy your coffees in bond?—I do. Many of the largest consumers do.

2796. Then the price of coffee at present is more than double what it was when you commenced business?—It is; so much so that in my business, in

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fact, the whole of my profits have been taken away by the increase in price of the raw material.

2797. Then the present high price of coffee and sugar must press very heavily on that class, who have hitherto been frequenting your houses?—That is not the only class on which it presses; it presses very severely on the tradesmen that have kept the houses open, because, it being a free trade, we have been competing with others to supply the public at the lowest possible price, and at the sacrifice of our pecuniary interest. In my own instance, being desirous of keeping away opposition, or anything of that sort, I have kept on my business at the same prices, and furnished the same article, and the consequence has been, that instead of making 300*l.* or 400*l.* a year, I have been barely clearing my expenses.

2798. Do you expect that you shall be obliged to lessen the number of publications you take in, in order to meet this increased expense for coffee and sugar?—Unless there is a fall in the price of coffee, I shall be compelled to do that, because no tradesman would continue in such a slavish business as ours for a number of years, without the prospect of realizing something for himself.

2799. Mr. *Villiers.*] You cannot continue to give the same advantages to the public if the price of coffee continues to rise?—Certainly not; nor if it continues as high as it is now.

2800. Mr. *Ewart.*] Would it be a great benefit to the working class to have coffee cheaper than it is?—I think the working classes of society are not fairly dealt with. When we are desirous of opening houses for the accommodation of the working classes, we ought to be put upon as good a footing as the publican. A poor man can go to the public-house and get his pint of porter for 1½*d.*, which he is compelled to take standing, and we can afford to make him a cup of coffee for 2*d.*; but, in addition to that, we give him the use of those papers and books to read, and, in my opinion, that has had the effect of materially improving his conduct generally in society.

2801. Would a reduction of the duties on coffee and on sugar be a great and important advantage to the classes of society that resort to your houses?—Most material.

2802. And that too in a moral point of view, as well as with regard to their pecuniary means?—Most decidedly.

2803. Do not all these observations apply to sugar as well as to coffee?—They do equally.

2804. *Chairman.*] Will you state what you pay now for sugar, as compared with what you paid for the same kind a few years ago?—The loaf sugar that I used to buy at 72*s.* I am now paying 114*s.* for; the moist sugar, for which I used to pay 52*s.*, I am now paying 84*s.* and 86*s.*; and we are informed that the price will be still higher.

2805. Mr. *Villiers.*] Did the great increase in these coffee-shops take place after the reduction of the duty on coffee?—Principally.

2806. Mr. *Ewart.*] Is there any other point upon which you wish to offer any observations to the Committee?—I should wish to observe, that it would be a sad thing that a large class of tradesmen, who are calculated to do a great deal of good among the working classes, should be compelled to shut up their houses, or to increase their prices. If they increase their prices, it will limit the accommodation of the poor man. It is a great consideration for the poor man, in many neighbourhoods, whether he has to pay 1*d.* or 1½*d.* for a cup of coffee. Now he can have a cup of coffee for 1*d.*, and a loaf of bread and some butter for 2*d.* more; and he has a warm room to sit in during the whole of the day. Many of them would be driven back to public-houses.

2807. *Chairman.*] The shutting up of your houses would have a tendency to drive poor men back to the public-houses which they have left?—In my opinion it would.

2808. Mr. *Ewart.*] And, on the other hand, great facility would be given for keeping your houses open, and for opening other houses, if there were a reduction of the duty on coffee and on sugar?—Yes.

2809. Has the consumption of chocolate increased?—I do not think the consumption of chocolate has increased to the same extent; it is only used in the higher class of houses.

2810. *Chairman.*] What is it sold for per cup?—Fourpence.

2811. You do not use much chocolate?—Not a very great deal.

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2812. Mr. *Ewart.*] Is milk almost always used with coffee or tea or chocolate?—Yes; we are very large consumers of milk.

2813. *Chairman.*] What price do you pay now for milk, as compared with four or five years ago?—There is very little difference in the price; it is about *d.* a gallon more. I pay 1 *s.* 9 *d.* a gallon; and I used to pay 1 *s.* 6 *d.*

2814. Mr. *Villiers.*] In your business you are interested in getting all the provisions you supply the public with at as low a rate as possible?—Yes; we are very much affected by the high price of bread at present.

2815. If that continues, it will tend to curtail the advantages which are afforded to the public in your houses?—Yes. I believe we may trace the tee-total societies, and those societies that advocate temperance for working men, entirely to the establishment of coffee-houses, because a few years ago it used to be almost a matter of ridicule amongst working men to drink coffee; now they are held up to emulate each other.

2816. *Chairman.*] Are any meetings of temperance societies held in your coffee-houses?—Yes, always in coffee-houses.

2817. Are the meetings of any of the trades' societies held in coffee-houses?—Not many. (Mr. *Pamphilon.*) There have been one or two societies established in coffee-houses for mechanics. (Mr. *Rogers.*) There are also several benefit clubs held in coffee-houses.

2818. Then those societies, which formerly met in public-houses, are now gradually resorting to coffee-houses?—They are, particularly at the east end of the town. (Mr. *Pamphilon.*) I believe that not one-third of my customers ever go into a public-house at all. We have an immense trade in the middle of the day. (Mr. *Humphreys.*) I should wish to state, that latterly the coffee-houses have been compelled to sell meat, ready cooked meat; people were so desirous of having their meals in houses of that description, that they have come and had their dinner there, as well as their tea and breakfast. (Mr. *Pamphilon.*) We often have a hundred people dining in the middle of the day, off cold ham, and meat, and coffee.

2819. Mr. *Ewart.*] They drink only coffee with the meat which they have?—Yes.

2820. *Chairman.*] Are the facts which you have stated as applicable to your houses, applicable also to the whole of the coffee-house keepers in this metropolis?—Yes, I should say they are.

2821. What you have now stated applies to the whole 1,600 or 1,700?—Yes; we have one gentleman here who keeps a house of the highest class, and another who keeps a lowest-priced house, and mine is a medium price. (Mr. *Hare.*) Mine is a first-class house; they prefer coming to my house for a chop or steak, but they invariably take coffee with it. Bankers' clerks and persons of that description find that coffee is refreshing, and besides they find that they can do their business much better after it than if they took malt liquor.

2822. From what you have stated, it appears that it is, in fact, a new trade?—It is.

2823. Mr. *Ewart.*] Can you state whether coffee-houses have increased in the provincial towns?—They have, but not to the same extent; but they are increasing generally over the country. (Mr. *Pamphilon.*) In most country places, wherever a person lodges, they cook his victuals, and do every thing for him.

2824. Sir *Charles Douglas.*] From what time do you date the commencement of this trade?—(Mr. *Hare.*) When I first took the house which I have now, which was nine years ago, we did not cook anything; but it has come upon me imperceptibly; many of my customers said, "We do not like to go to a tavern; if you will oblige us with a chop in the middle of the day, we should be very glad;" and in that way it has gradually gone on; but the commencement was not more than six or seven years ago. (Mr. *Humphreys.*) I now sell about three cwt. of cold ham and meat every week. I was first compelled to sell it by persons going to a cook's shop, and buying their meat and bringing it in, and asking me for a plate, and I found it a matter of some little trouble without any profit; and it occurred to me that I might as well cook; and I have myself now, in consequence of that, a business during the whole of the day. A number

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of gentlemen come in and have a plate of beef for 4*d.*, a cup of coffee for 2*d.*, and a loaf of bread; and for 6*d.* or 7*d.* they have what is for them a good breakfast. In fact, a gentleman may come to my house and have as good a breakfast for 8*d.* as he can have in any hotel for 1*s.* 6*d.*

John Dillon, Esq.

John Dillon, Esq. called in; and Examined.

2823*. *Chairman.*] YOU have been for some years in the silk trade?—I have.

2824*. Will you state the nature of your business, and its extent?—I am a partner in the House of Morrison, Dillon, & Co., in Fore-street. We are warehousemen, for the sale, by wholesale and for export, of silk and woollen goods chiefly.

2825. For how many years have you been engaged in that business?—More than 20 years.

2826. You are able, consequently, to judge of the progress which the silk business has made during that period?—I am.

2827. Can you state what was the extent of the business before 1826, and what change took place at that time?—The Committee are aware that the silk manufacture of France was prohibited previously to 1826; that during the war a very large silk trade was established in this country, and that the effect of the intercourse between these two countries after the peace was to bring into collision the French and the English manufacture of silk goods. It was found that a very extensive manufacture had been established in this country; but then silk is an article of taste and of fashion; we were manifestly inferior to the French manufacture; smuggling therefore, of course, necessarily ensued, and it became necessary to take some steps that should guard against that state of things. Our manufacture was not equal to a competition with the French manufacture, and it was evident that a return to more healthy principles of trade was necessary, in order to preserve the English manufacture in this country.

2828. What measures were taken to put an end to smuggling?—The prohibition was removed, and a duty imposed upon the importation of foreign manufactured silk goods.

2829. Were all kinds of silk goods admitted under Mr. Huskisson's law?—All kinds.

2830. What was the amount of duty then intended to be levied?—When the old laws were repealed, an Act was passed, imposing a certain *ad valorem* duty of 30 per cent.: but, on the representations chiefly, of the trade, the principle of an *ad valorem* duty was abandoned, and an Act passed, establishing the duty, by schedule upon weights in reference to different articles; or rather an option was placed in the hands of the Customs to collect the duties either by weight or by value.

2831. Then, in point of fact, has the duty been collected by value, or by weight?—In point of fact, the greater proportion has been taken by weight.

2832. Was it intended by the schedule to which you have alluded, that the duty should be generally 30 per cent. on each kind of goods?—The schedule was constructed with that intention.

2833. Are you able to state what has been the result of that, as regards the duties on imports?—As showing the rates of duty actually paid, I have taken out, for a certain period up to the present day, our actual transactions. This table shows the result of 442 lines or entries, the duties paid upon which amounted, within a small fraction, to 10,000 *l.* Taking separately each rate of the Custom-house schedule, this table will show the lowest rate of duty,—the highest rate of duty,—and the medium or average rate of duty, which we have paid per centum upon the cost or invoice price of the goods imported.

2834. What is the highest rate, and what the lowest?—The highest rate is 46 ½, and the lowest is 17 ½, as will be seen by the annexed table.

2835. What does that table give you as the average?—It will be found that equal quantities, taken at all the rates in this table, would give a general average duty of 32 per cent. on cost; but, as by far the greatest quantities imported are at the lower rates, it is probable that the duties actually paid do not exceed 26 or 27 per cent. on the cost of the goods; my own belief is, it may be taken fairly at 27 per cent. upon the cost price of goods abroad.

2836. Have

2836. Have the goodness to deliver in that table?—

[*The Witness delivered in the same, which is as follows:*]

	Per lb. £. s. d.		Average Duty Paid. £. s. d.
BROAD SILKS:			
Silk or satin, plain	– 11 –	Minimum duty paid – 23 ¾; Maximum duty paid – 27 ½	24 15 8 ½
Ditto, figured	– 15 –	Minimum – 23 ¾; Maximum – 28 ¾	26 – –
Crape, plain	– 16 –	Minimum – 35; Maximum – 37 ½	36 5 –
Gauze, plain	– 17 –	Minimum – 35; Maximum – 42 ½	38 10 –
Velvet, plain	1 2 –	All at – 36.5	36 5 –
Ditto, figured	1 7 6	Minimum – 41 ¼; Maximum – 46 ¼	43 10 –
RIBBONS:			
Silk or satin, plain	– 11 –	Minimum duty paid – 17 ½; Maximum duty paid – 22 ½	19 5 2 ¾
Ditto, figured	– 15 –	Minimum – 17 ½; Maximum – 31 ¼	22 15 10
Gauze, plain	– 17 –	Minimum – 20; Maximum – 30	25 – –
Ditto, figured	1 7 6	Minimum – 26 ¼; Maximum – 45	37 2 – ½
Striped Foulards	– 18 6	Minimum – 32 ½; Maximum – 37 ½	35 18 9
Gauze, edged	21 *s.* & 22 *s.*	Minimum – 23 ¾; Maximum – 46 ¼	30 10 2 ¼
Plain velvet	1 2 –	Minimum – 26 ¼; Maximum – 46 ¼	39 3 4
Figured ditto	1 7 6	None	– – –

Per cent. on cost prices, exclusive of expense of transit, &c.

2837. What duties are now levied upon raw and thrown silk?—The duties on manufactured silks are as follows: knubs or husks of silk, or waste, the cwt., 1 *s.*; raw silk, per lb., 1 *d.*; thrown silk, not dyed, namely, singles, the lb., 1 *s.* 6 *d.*; tram, 2 *s.*; organzine and crape, 3 *s.* 6 *d.*; thrown silk, dyed, namely, singles or tram, the lb., 3 *s.*; organzine or crape, 5 *s.* 2 *d.*

2838. Which of those duties are protective duties?—I take them all to be protective duties, except the 1 *d.* on the raw silk, and the 1 *s.* on the waste.

2839. What amount per cent. will the 3 *s.* 6 *d.* on organzine be on the raw article imported?—I have little or no knowledge of the prices of the unmanufactured article.

2840. You are not able, then, to state what has been the situation of the trade in thrown silks since that period?—I am not.

2841. What has been the effect of the reduction of the duties on the trade in manufactured silk goods generally?—I apprehend the effect has been very beneficial, both to the public and to the manufacture itself; that it has restored the trade to a much more sound and healthy state than it existed in at that time, and has, perhaps, prevented its extinction in some branches.

2842. Do you mean that some branches of the trade would have expired altogether, if the duties had not been taken off?—If the duties had not been taken off, it would have been impossible to have checked the extension of the contraband trade, considering the great intercourse existing between this country and France, and that silk is an article of luxury and fashion. The general business of the silk manufacture of this country, in consequence of the protection, as it was falsely called, was conducted on such bad principles, that it could not have been carried on to a profit.

2843. Are the Committee to understand that the taking off the prohibition, and allowing the import of foreign silks at the present high duties, have tended to extend

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extend the silk trade generally in this country, and to prevent some branches of it from being extinguished?—They have, in my opinion. As the best means in my power of laying before the Committee a comparative view of the present and former state of the silk manufacture, I have prepared, chiefly from returns to Parliament, a table of the importation of raw, waste, and thrown silks for the 20 years from 1820 to 1839, both inclusive, distinguishing the table into periods of so many years before and so many years since the admission of foreign manufactured goods.

2844. Have the goodness to deliver in that table?—(*The Witness delivered in the table, which is as follows:*)

TABLE of the IMPORTATIONS of RAW, WASTE, and THROWN SILKS, for the 20 Years from 1820 to 1839, both inclusive.

Years.	Raw only.	Waste.	Thrown.	Raw, Waste, and Thrown.	Re-exported.	Remaining for Home Consumption.
	lbs.	*lbs.*	*lbs.*	*lbs.*	*lbs.*	*lbs.*
1820	2,215,691	92,539	333,636	2,641,866	12,379	2,629,487
1821	2,119,744	81,297	341,154	2,542,195	8,377	2,533,818
1822	2,060,292	117,481	502,975	2,680,568	16,571	2,663,997
1823	2,453,166	58,998	368,470	2,880,634	13,714	2,866,920
1824	3,051,979	83,664	342,005	3,477,648	3,700	3,473,948
1825	2,855,792	261,449	777,529	3,894,770	153,605	3,741,165
1826	2,487,820	Included in raw.	177,405	2,665,225	279,672	2,385,553
1827	3,146,926		463,801	3,610,727	49,831	3,560,896
1828	4,256,423		508,818	4,765,241	31,951	4,733,290
1829	3,594,754		211,179	3,805,933	254,798	3,551,135
1830	3,440,638	463,703	413,840	4,318,181	72,160	4,246,021
1831	3,235,865	756,728	629,281	4,621,874	55,461	4,566,413
1832	3,391,721	656,010	177,066	4,224,897	93,403	4,131,494
1833	2,785,109	649,451	229,199	3,663,759	73,155	3,590,604
1834	3,643,512	1,012,951	192,149	4,848,612	51,026	4,797,586
1835	3,737,480	1,421,964	215,833	5,375,277	136,482	5,238,795
1836	4,453,801	1,608,289	396,660	6,458,750	225,306	6,233,444
1837	4,146,481	943,281	231,203	5,320,965	397,213	4,923,752
1838	3,458,959	945,395	265,130	4,669,484	Not published.	
1839	3,745,289	1,049,890	224,855	5,020,034	- - ditto.	

2845. What are the general results of that statement?—Taking the actual importations of raw silk only, the average importations will be found to have increased as follows:

For the 6 years preceding the admission of foreign manufactured goods, that is from - - - -	1820 to 1825 -	*lbs.* 2,459,444	per annum.
For the 6 years succeeding the admission -	1827 to 1832 -	3,511,854	—
— 5 years - - - - - -	1833 to 1837 -	3,753,276	—
— 2 years - - - - - -	1838 to 1839 -	3,602,121	—

The Committee will see that this shows an increase of 50 per cent.

2846. Can you give the Committee a similar table of the imports of thrown silk during that period?—The imports of foreign thrown silk have decreased in the following proportions:

For the 6 years preceding the alteration of the law, 1820 to 1825, the average importation was - - - - - -		*lbs.* 444,294	per annum.
For the 6 years succeeding the admission -	1827 to 1832 -	400,680	—
— 5 years - - - - - -	1833 to 1837 -	253,009	—
— 2 years - - - - - -	1838 & 1839 -	244,944	—

Showing a reduction in favour of English thrown silk, a partially manufactured article.

Taking the balances, or quantities of all kinds retained for the purposes of home manufacture, they will be found to have increased in the following proportions:

For the 6 years preceding the admission of foreign manufactured goods - - - - - -	1820 to 1825 -	*lbs.* 2,984,889	per annum.
For the 6 years succeeding the admission -	1827 to 1832 -	4,131,541	—
— 5 years - - - - - -	1833 to 1837 -	4,956,836	—

A table

A table of this kind must be taken with some limitations. The mere quantity of pounds weight of raw silk is not in the exact ratio of the prosperity of the business, because the silk imported may be of a commoner kind or for commoner purposes; but still it is impossible to look at this increasing import of the raw material without seeing that it involves a state of increased prosperity and extent of the manufacture on the whole.

2847. Do not you divide the silk trade into two branches, the broad and the narrow?—Yes.

2848. Will you explain what each class consists of?—The silk manufacture is distinguished into two large branches, the ribbon or narrow trade, and the broad silks for garments and other purposes.

2849. Mr. *Villiers.*] Do those purposes include furniture?—The last includes furniture; it includes everything except ribbons and belts.

2850. *Chairman.*] Can you state what are the kind of goods imported now, as compared with those imported immediately after the trade was opened, or during the smuggling trade?—When French goods were first imported, they manufactured for the English market a great many kinds of goods which they expected to sell largely. They came in competition at first, I believe, with almost every branch of our manufacture.

2851. That was immediately after the opening of the trade?—Yes. The thing has, however, now found its level. The great mass of the common silk goods are made in England. The great mass of the middle run of goods are also made in England: chiefly now at Manchester. The French trade has settled down into a rich or fancy trade; they keep that because they appear superior to us, not only in the arts of design, but in everything in which taste and fancy are required; they not only make a higher description of goods, actually more beautiful, but they put them up in a better manner, and finish them in a better style, and, as silk is altogether an article of luxury and of fashion, the finish of the goods, and the mode of placing them before the customer, is an essential, and not a mere accidental circumstance.

2852. Mr. *Villiers.*] Then you connect the extension of the trade, to which you have just now referred, in this country, with the reduction of the duty?—My opinion is, that it is mainly to be attributed to that reduction.

2853. Do you conceive that the reduction of the duty had the effect of increasing the demand and extending the taste for silk in this country?—I think it produced both effects to a very great extent.

2854. Has it been the effect of a great quantity of French goods coming into this country, that the taste has improved in the manufacture?—Certainly.

2855. Has it been owing to the reduction in price that the demand has become greater in all classes of society for silk?—That was one of the causes, I have no doubt.

2856. Can you state whether any improvement has been made in those articles, to which you say the French trade is now confined, namely, figured and fancy articles?—I think that even in those branches of trade in which we import most French goods, the English manufacturers have also very much improved, and the English manufacturers have succeeded in establishing a trade in the middle run of goods; for instance, if the average price of the silks produced in Manchester a few years since was 2*s.*, it may be now stated at 3*s.*; their skill and taste have so far improved as to take from the French that class of goods.

2857. Mr. *Ewart.*] Has the application of the Jacquard loom been very much extended in this country?—I understand very much.

2858. That is principally used for figured goods, is not it?—Entirely for figured goods.

2859. *Chairman.*] Have not the importations of those finer goods from France been a strong stimulus to our manufacturers to imitate them?—Yes, a very strong stimulus.

2860. Have not the British manufacturers attempted, on the importation of every new fashion, as nearly as possible to imitate the French?—They have.

2861. The imports therefore of the silk goods which are now received, so far from being injurious to the manufacture of silk in England, tend to urge our own manufactures generally to greater perfection?—They do.

2862. Mr. *Ewart.*] Has not there been a great demand lately for the creation of schools of design in this country?—I believe there has.

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2863. Do you believe that that has emanated to a considerable extent from the increased application of English manufacture to figured silks?—Certainly; and the increased taste of the public, which demands a better article.

2864. *Chairman.*] Do not you find that the competition which takes place in England between the finer manufactured goods of France and the English tends very much to improve our manufactures?—Very much indeed.

2865. Do you know what extent of export trade we have in silks?—I do not know the extent; it is not considerable, but is increasing.

2866. What class of goods is it?—Chiefly broad plain goods. The trade has been increased by the granting of certificates upon the importation of thrown silk.

2867. Are you not aware that the 3*s.* 6*d.* duty upon thrown silk tends to raise the price of that article to the weaver?—It certainly must do so.

2868. Do you not consider that that duty of 3*s.* 6*d.* on silk, which may not exceed 15*s.* or 20*s.* per lb., is a heavy per-centage on the loom manufactures of this country?—Yes, as far as it goes; but it is only on the thrown-silk imports.

2869. Do you know whether the debentures which are received for the importation of thrown silk remain in the possession of the same parties as exporters, or whether they change hands to a different class?—I believe they never remain in the same hands; they are sold in the market.

2870. Then they become, as it were, a bounty on export to those who have silk goods to send out of the country?—To the extent of the difference between the price at which they buy those certificates and 3*s.* 6*d.*, they certainly do. The market price of a certificate of 3*s.* 6*d.* is at present about 2*s.* 6*d.*

2871. Are you able to state how far the smuggling of French goods exists at this time?—It must at all times be a matter of opinion and surmise. My opinion is that smuggling has decreased; but there are circumstances which tend to show that it still exists to a very considerable extent. We do not find the competition arising from illicit importation so great as it used to be; but, as it is certain that goods are at this time smuggled, the difference must be put into the pockets, in a great measure, of the persons thus importing their goods.

2872. You think that the high rate of duties which you have stated still encourage smuggling?—I think any rate of duties extending beyond 10 or 15 per cent., which I understand to be the cost of smuggling, must, from the nature of the case, encourage smuggling; and I believe that it does so.

2873. If the duty were reduced to 10 or 15 per cent. generally on French manufactured goods, such as now suit the market here, do you believe that the general trade of the manufacturers of English silk would be much interfered with?—I am hardly able to give an opinion as to what would be, or would not be, for the interest of the manufacturers; but I have an impression that the demand for French goods is almost entirely a demand for those articles that they produce better than we produce them; and that the demand is for them, because they produce them, or make them up, better than we do. I believe that they would still retain that trade, if the duty were reduced to 10 or 15 per cent., but no more than that trade.

2874. Will not the demand for those superior goods necessarily be limited, at whatever duty they may be imported?—Certainly.

2875. Mr. *Villiers.*] The demand is owing to the superiority of the article, and not to its cheapness?—Yes.

2876. *Chairman.*] Every superior article that is admitted, our manufacturers endeavour, as quickly as possible, to imitate?—I know that they do.

2877. The result, therefore, of a reduction of the general duty on manufactured silk would be to increase the revenue, by that amount of goods which are known to be smuggled into this country?—It certainly would; only, on the other hand, the duty levied upon the goods which were openly imported would also be reduced from 25 to 15 per cent.

2878. Supposing the duty on all French manufactured silk goods were reduced to 10 or 15 per cent., would not the revenue be benefited by that duty being paid, and yet the British silk manufactures not be more interfered with than they now are?—The revenue would evidently be benefited by that amount which would be duty paid then, and which is not duty paid now; but the question assumes on the other hand a reduction from 25 to 15 per cent. upon that portion which is now duty paid.

2879. Mr. *Villiers.*] You are not directly engaged in the export trade?—Not directly; we sell for export largely.

2880. Are

2880. Are you aware whether we could extend our export trade in silk manufactures, supposing commerce were left unrestricted?—I believe we could very considerably extend it in some directions, but for our restrictive laws.

2881. Is not the duty on silk in America low?—I believe it is.

2882. Mr. *Ewart.*] In what directions do you think we could extend our export trade?—In the direction of America, if we could take their wheat and corn; and many parts of the Continent of Europe also.

2883. Mr. *Villiers.*] Then more labour would be employed in the silk trade if our commerce was freer with other countries?—Certainly.

2884. *Chairman.*] Do you refer generally to those prohibitive duties on the importation of food which lessen our commerce with America and other countries?—I do.

2885. Mr. *Villiers.*] Have you ever considered what effect the restriction on agricultural produce has upon the home trade; that is to say, whether enhancing the price of provision in this country is likely to make it better or worse?—I think it must injure the home trade.

2886. Does it tend to do so by causing people to spend more on the necessaries of life than they otherwise need do?—Yes.

2887. And thereby leading them to spend less on manufactures?—Yes.

2888. Have you ever observed a difference in the trade at periods when provisions have been high or low?—I have not observed the marked distinction which some have supposed they distinguish between those two periods.

2889. Do you know whether the silk manufacture is flourishing at this moment?—That is a difficult question for me to answer; I think upon the whole it is so, with some slight interruption, at this present time.

2890. You are not aware what is the real condition of the manufacturers at this moment?—I am not.

2891. Are not the prices lower at this time than they have been before?—They are.

2892. Would that be owing to a greater or less demand for goods?—To a less demand.

2893. More goods are thrown upon the market when people are less able to consume them?—Certainly.

2894. Have you any means of informing the Committee whether the consumption of those articles with which you are acquainted has been less of late?—Within the last year I understand it has been less.

2895. Can you assign any cause for that diminished consumption?—No, I cannot. There may be many causes for it.

2896. Mr. *Ewart.*] You have stated that our trade in silk with the United States has much increased; has it increased much since 1825?—Very much.

2897. And you think it might be very much further increased, if we took in exchange their raw produce?—I think, under the present circumstances of this country and the United States of America, it would.

2898. Do not we export bandannas now to foreign countries?—We do.

2899. We did not do so formerly?—We did not.

2900. Mr. *Thornely.*] Those are the English bandannas in imitation of the Indian?—Yes; and India bandannas imported for printing here.

2901. *Chairman.*] Are you able to say how far the present high protective duty becomes a tax on the price of silk goods generally, and consequently tends to lessen their consumption in this country?—I can only say, theoretically, that it must have that effect; but in practice the importation of French silk goods, being of a richer article, and of a more tasteful design, not made in this country, I do not see the direct effect produced.

2902. Mr. *Villiers.*] The protective duty enhances the cost of the article?—Certainly.

2903. *Chairman.*] And keeps the price of silk goods generally higher in England than they would otherwise would be?—It must have that effect.

2904. Mr. *Villiers.*] Then it operates as a tax upon the community as far as it goes?—It does.

2905. Do not you believe that all protective duties operate as a tax upon the community?—I do.

2906. *Chairman.*] And tend to lessen consumption?—Certainly, and to divert industry and capital into unproductive channels.

2907. Does not that system tend to produce irregularities in commerce, by causing

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causing gluts at one time, and scarcity at another?—Undoubtedly; at the same time a return to healthier principles is a very doubtful and delicate question, I mean as to the mode of doing it; it requires to be done with great care.

2908. Mr. *Villiers.*] Are you aware of the experiment ever having been made of an approach to return to a better system, and its having failed?—I am not.

2909. On every occasion on which it has been attempted has it, so far as your knowledge extends, been attended with great success?—I believe it has.

2910. Are you aware of the apprehensions entertained by the silk manufacturers at the time that the duties were reduced?—Perfectly aware of them; they predicted the utter ruin of the English manufacture of silk goods, and even two years' after the passing of Mr. Huskisson's law, a general meeting was held of the silk trade in the year 1828, at which a committee of 28 persons was appointed to communicate with the Government, and I hold in my hand their final report, in which they use the following language: "The Right honourable President of the Board of Trade having on that occasion" [that is, at an interview which they had with him on the part of the silk manufacturers of England,] "expressed a desire to have some plan submitted to him which might procure relief to the silk trade, consistent with the principles laid down by His Majesty's Government in the year 1826, for the regulation of this branch of British industry, the Committee most respectfully state, that after having given the subject their most mature consideration, they are still of opinion that the interests of the silk trade of the United Kingdom are so utterly at variance with those principles, that His Majesty's Government will ultimately find themselves placed in a position which renders it necessary for them to decide upon surrendering up either the one or the other."

2911. *Chairman.*] Notwithstanding that prediction, is it not the fact that every year the silk trade has gone on increasing?—It has.

2912. Were you examined before the Committee four years ago?—I was.

2913. Do you recollect that the same predictions were strongly urged before the Committee four years ago on the silk trade?—They were very strongly urged.

2914. And they foretold that if the proposition to reduce the duty on thrown silk were carried into effect, it would be followed by the utter ruin of the silk manufacture in this country in the course of the next three years?—They did.

2915. Notwithstanding those predictions, the statements which you have now made, and certain other returns show that the trade has been more prosperous than any other branch of trade in England?—It has been, upon the whole, prosperous.

2916. Mr. *Villiers.*] When you say that great caution should be observed in reducing the protective duties, do you refer to that unfounded alarm and clamour which is raised upon any question like this coming into discussion, or to any real injury which you think the trade would suffer?—I am not referring to those alarms which I think to be, generally speaking, unfounded; I only mean, that where interests are created and capital is invested in any manufacture, a return to sound principles should be gradual and not made at once.

2917. Do not you believe that the protection which many of them claim, and which they have received, is useless, and attended with no advantage to them?—I think, in many cases, it is useless to them.

2918. Then, in all those cases it could do them no harm to have the protective duty removed?—Certainly, in those cases it could not.

2919. Are you aware of any case in which the protective duty would not be removed with advantage to the very interest that purports to be protected?—I think that a sudden removal of a prohibitory duty would be injurious to those who have invested capital in any manufacture.

2920. Is not it a ground for claiming protection by some interests, that other interests are protected?—It is.

2921. Then the removal of all protective duties, as it would operate with respect to all at the same time, would be attended with no injury?—I am not sure that the sudden removal of all protective duties would not be attended with any injury; but I should be very glad to see the ultimate removal of all protective duties. At the same time I think it right, to prevent mistake, to add that, as far as my experience goes, I think all legislative interference for the purpose of protecting or improving trade, to be injurious, not only to the community, but

but to the trade sought to be protected. I have found that as true in practice as it is in theory. Even in cases where the evil effects have not at first been visible, they have always appeared in the end. Of course I say nothing as to taxation for the sake of revenue, that, I assume, in this argument, should be regulated according to the wants of the State; but all interference, whether in the shape of protective duties or otherwise, which take the direction of trade and capital out of individual control, is sure to be pernicious in its effects to all parties. This has been the result, practically, in all cases of trade which have come under my notice.

2922. From your general experience, and from your constant communication with persons in business, would you say that there was any ground for the continuance of any protective duty, if the protective duties on agricultural produce were removed?—I find a general opinion in favour of giving up all other protective duties, if the restrictions on agricultural produce were removed.

2923. That that would be attended with such great advantage to commerce and manufactures generally, that wherever those interests now have protections, they would be ready to abandon them?—I find that to be a very general opinion.

2924. That is the opinion you gather from your constant communication with people in business?—Yes; at the same time I think that the benefits to be derived from the removal of those restrictions have, in some quarters, been very much exaggerated.

2925. *Chairman.*] Would the removal of the very restrictive prohibitory duties now existing tend to open new vents for our commerce, and to promote greatly the general interests of the country?—I think it would.

2926. Is it in that way that you would look for a great improvement, if the protective duties generally were removed?—It is in that direction, as restoring industry to its natural channels, so that every country should produce that which it is best calculated to produce to a profit.

2927. Mr. *Villiers.*] Is not there some reason to apprehend that markets that have been hitherto possessed by this country may be closed against us if we continue our protective system?—Very great reason.

2928. We have lost some markets already?—We have.

2929. And that has been ascribed chiefly to our restrictions?—Chiefly to our restrictions. If there were no other objection to the restrictions, it is very important to remove the objection that always presents itself on the part of foreign countries, that we do not ourselves set the example of a more liberal policy.

2930. Mr. *Ewart.*] As we are considered the leading commercial nation in the world, does not that seem to apply to us more strongly than to any other nation?—It applies to us very strongly; and it is the more to be lamented, because there is no nation in the world that ever required protective laws so little as we do.

2931. Mr. *Villiers.*] You consider the removal of the present protective duties to be important, not only with a view to extend our commerce, but to prevent our commerce being farther restricted?—Yes.

2932. *Chairman.*] And to set an example for other countries to follow?—Yes.

2933. From your intercourse with foreign manufacturers and others, have you any reason to believe that our example in that respect would be very generally followed?—That would depend upon the governments rather than the manufacturers; but I think the example of the English would to a very great extent be followed.

2934. Mr. *Ewart.*] Do not foreigners in general consider that the theory of free trade emanated from England, and do not they express their astonishment that our practice is so much at variance with our theory?—I have heard great surprise expressed upon the subject very frequently by very intelligent men.

2935. *Chairman.*] Are the Committee to understand that one of the great evils of the protective system which has existed so long in England, is the misapplication of capital to less profitable employment than it might otherwise be engaged in?—I believe that has been one great evil which has resulted from it.

2936. In any alteration which may be made in reducing the duties, will you state whether you would levy them by weight or *ad valorem*?—Whether the duty should be levied by weight or *ad valorem* is a very difficult question; there

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are such strong objections existing to both modes. So long as you levy a tax from one to ten per cent. for purposes of revenue, little or no interference takes place with industry and capital; but when you come to protecting duties so high as from 10 to 20 or 50 per cent., there is no mode of levying those duties which is not attended with great practical loss and inconvenience. The fairest mode of levying a duty, theoretically, is upon the value, but to that very great practical objections lie. It is exposed to evasion, and is constantly evaded. It is admitted almost by all, and few attempt to deny that when they make returns of value, they make false returns; it is done in the most open and undisguised manner. The remedy which the Legislature has provided is the seizure of the goods; but persons importing goods are always prepared to run that risk rather than pay a heavy duty. The Government when they seize the goods cannot sell them at a profit, and the objection to levying the duty *ad valorem* is, that it exposes parties who have purchased abroad more cheaply than others to have their goods seized,upon the ground that they are under-entered, and that is so much the case that we have in some cases, when it was indispensable to us to have goods by a certain day, entered them at more than their cost, in order to prevent their being detained.

2937. You having purchased them originally at a better market than others had who were importing the same kind of goods?—Yes.

2938. Mr. *Ewart.*] That disadvantage falls upon the great capitalist, who is able to purchase more cheaply in the market than the smaller capitalist?—It falls upon the great capitalist, and through him upon the public. Aware of the frequent evasions to which I have referred, the Government have chosen, having the option of the two modes, generally to charge by weight. To that mode there are these objections, that the parties who from greater capital or talent are enabled to buy abroad cheaper, pay a higher rate of duty per cent. upon the cost price than those who buy badly; and that, when the duty is so high as 30 per cent., makes a serious difference. Still, upon the whole, I think the best plan for the Legislature to adopt, is to levy the duty by weight; not because I think there are no objections to that mode, but because, in the choice of evils, that is the least.

2939. Is not there an intermediate mode of levying duties between the *ad valorem* mode and the mode of paying duties by weight?—There is such a mode, but that substantially is a levying of the duty by weight; the mode now existing really is the mode referred to in the question. When Mr. Huskisson's duty of 30 per cent. was repealed, and the present schedule substituted for it, very great pains were taken to form the schedule upon the principle in question, and the trade were consulted upon that subject; it was found in practice at first to work extremely well; the intention being to produce a duty of 30 per cent., a duty of very nearly 30 per cent. was actually collected for some time; but the changes of fashion necessarily disturb any such arrangement, and I have given, in answer to a previous question, the result of experience after an interval of nearly 14 years: the result at this moment being, as I have stated, to collect an average duty of 27 per cent.; but the maximum of duty upon some articles being as high as 46¼, and the minimum upon other articles as low as 17½; this disturbance is the natural result of a change in weight and in fashion.

2940. Then you have no objection to state to this third mode of levying the duties, except that that mode is affected by other extraneous circumstances, such as fashion and other circumstances?—Yes, no other objection; it creates an inequality in the duty, so that, as I have stated, the operation is to levy upon some articles 46 per cent., and that is a very serious objection.

2941. In fact, it is very difficult in its application?—It is very difficult in its application.

2942. *Chairman.*] In what way can you render that third mode more satisfactory to the trade, and more secure to the revenue?—Only by frequent revision; time having made the schedule imperfect for the purpose for which it is intended, by this time a new distribution is wanted.

2943. Do you mean that as fashions may change, or as the nature of the imports may vary, you would suggest a revision of the schedule, so as still to keep up the principle you have mentioned?—Yes; I know no other mode of producing an equal rate of revenue upon different articles.

Jovis, 5° die Augusti, 1840.

MEMBERS PRESENT.

Mr. Chapman.	Mr. Hume.
Sir Charles Douglas.	Mr. Thornely.
Mr. Ewart.	Mr. Villiers.

JOSEPH HUME, Esq. IN THE CHAIR.

Mr. *John Mitchell*, called in; and Examined.

Mr. *John Mitchell.*

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2944. *Chairman.*] HOW long have you been a merchant at Leith?—Twenty-two years.

2945. Are you Consul for Belgium?—I have the honour to be Consul for Belgium.

2946. In what line of business have you been?—General business, and as an importer of goods.

2947. Have you directed your particular attention to the present state of the law respecting the duties on foreign timber, and the timber trade generally?—I have.

2948. Will you state what observations you have made thereon?—I consider that the duty upon both oak and fir timber is very oppressive, and extremely injurious to the country generally; and that if the duty were lowered, particularly upon oak timber, we should increase the most important manufacture of this country, namely, the manufacture of ships, to a very considerable extent.

2949. Will you state in what way you consider those duties injurious to the community?—I consider them far too high; for instance, the duty of 56 *s.* 6 *d.* per 50 feet of both oak and fir timber is equal, in regard to fir of certain descriptions, to about 200 per cent., and on oak about 150 per cent.

2950. Are you able to state what the prime cost of the timber is?—I have lately received a letter from a correspondent of mine in Norway, offering to deliver the very finest Norway fir timber, including the prime cost and freight, at 8 *d.* to 8 ½ *d.* a foot, laid down at Leith.

2951. Will you state what kinds of timber you allude to?—The finest Norway fir timber, suitable for any purpose; particularly suitable for fishing-boats and building.

2952. In balks or planks?—In logs.

2953. State what the expenses would be laid down at Leith?—That includes the prime cost, and the expense of shipping it in Norway, and delivering it at Leith, exclusive of the duty.

2954. You mean including freight?—Including freight; the prime cost being 8 ½ *d.* delivered at Leith, the duty would be equal to nearly 200 per cent.

2955. How much of that 8 ½ *d.* consists of prime cost, and how much of freight and expenses?—I should consider the prime cost at Norway equal to about 5 *d.*, the freight equal to about 3 ½ *d.*

2956. Do you include insurance and other necessary expenses attending the shipment?—I include everything, because my correspondent offers to deliver it at what he calls "the mast;" at 8 ½ *d.*, therefore, I conclude that all the shipping charges are included. The duty per foot being about 1 *s.* 2 *d.*, and the cost upon delivery being 8 ½ *d.*, it would come to about 175 per cent. But the mode of measurement makes the duty still higher to the importer. There is a mode of measurement called the calliper measure, which is used by the custom-house, and in some cases adds to the number of feet, by measuring empty space, 10 per cent. It might be about 10 per cent. more than the true contents on fir timber, and upon oak timber it is 25 to 30 per cent.

2957. So that taking the mode of measurement by the custom-house, and the amount of duty paid, you consider the additional charge to be nearly 200 per cent.?—Nearly 200 per cent.

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2958. Have you the price of any other foreign timber?—I have the price of Memel fir; the price is from 8 *d.* to 10 *d.*

2959. Mr. *Chapman.*] Do you mean to state that you would have timber from Norway delivered to you at 8 ½ *d.* at Leith?—Yes; the importer paying the duty and landing charges.

2960. And that timber would be 50 feet long and 12 inches broad?—The Norway timber is not so long.

2961. What length is the Norway timber at the price of 8 ½ *d.*?—The longest I have seen is about 45 feet.

2962. Is it generally so long as 45 feet?—Not generally; I shall read the letter,—"Dear Sir, Have the kindness to inform me, if good red wood timber could not be sold at your place or neighbourhood when it could be got well squared and of sound good quality delivered, free at the mast, in different lengths, and from seven inches upwards, at 8 ½ *d.*, and from six inches square upwards, at 8 *d.* per solid foot, the timber to be well squared, and strong measure; battens for stowage at 2 ¼ *d.* If you can sell a cargo at those prices, I authorize you to do so, to be shipped as soon as I have you answer."

2963. Does the writer of that letter state the length?—The length he does not state, but the average is about 30 to 35 feet, taking the short and the long lengths.

2964. What does one of those logs of timber measure?—The average may be about 20 to 30 cubic feet.

2965. Would they measure a load?—No, I never saw any that would measure a load; but the wood is peculiarly suitable in Scotland for many purposes, particularly for agricultural purposes, such as farm steadings and for building pilot-boats, and even for ship-building; I had an application from one of our most respectable ship-builders in regard to a cargo which I lately landed from Norway. He was particularly anxious to get it for deck planks for a large steamer now building, I think, for the West Indian Packet Company; he said it was preferable to any other wood for the purpose of making decks, but when he found the price with the duty, he saw he could not purchase it.

2966. Would it be much used in house-building for joists and rafters if the duty were lower?—It would be particularly useful for house-building for joists and rafters in all places not exposed to the air.

2967. You say that you consider the duty very high at 56*s.* 6*d.*; at what rate of duty could it be imported for general consumption?—On referring to the book of rates I find that wood is charged as timber, at eight inches square and upwards; the Lords of the Treasury have made a prohibitory order that all timber under eight inches square should be subject to the timber duty; therefore all that the Lords of the Treasury have to do is to declare that all wood above five and under eight inches square shall be admitted at the duty *ad valorem.*

2968. Do you consider that a large portion of that Norway timber which would be so useful in Scotland for the purposes you have stated could be introduced at the *ad valorem* duty, and not at the high duty of 56*s.*?—The British tariff, which is an Act or Acts made by Parliament, states no more; but the Lords of the Treasury have issued orders to the effect, that wood under eight inches square shall be subject to the timber duties.

2969. What are the timber duties to which you allude?—£.2 16*s.* 6*d.* per load.

2970. What is the amount of duty at which you say the Treasury could, if they thought fit, admit it?—Timber not enumerated at 1*l.* 6*s.*, or wood not enumerated 20 per cent.; I think 20 per cent. is the proper denomination under which it would come.

2971. You think the greater part of it would come under "wood not enumerated"?—Yes.

2972. How much would that be per cent. on the prime cost?—About 2*d.* per foot, instead of 1*s.* 2*d.*, as now paid.

2973. Mr. *Ewart.*] Why did the Lords of the Treasury exercise this power; why did they not let it come in under the lower duty?—Probably from a desire to increase the amount of the duty; I presume that is the only reason.

2974. *Chairman.*] Does their placing the Norway timber under this high duty add to the revenue, in your opinion?—On the contrary; it has prevented one most

most important article of commerce from being introduced at all, except, perhaps, one or two cargoes, in all Scotland, during the twelvemonth.

2975. If the duty were reduced to the *ad valorem* rate would there then be an increase in the trade, and what amount of revenue do you think would be derived therefrom?—There would be a very considerable addition to the trade, and I should think it would add very considerably to the revenue; but as to the exact amount I could not say.

2976. From the knowledge you have of shipping, do you consider that the timber that would be so imported would be carried in British ships or in foreign ships?—I should think British and foreign ships would have an equal share.

2977. You have in a former part of your evidence stated the proper measurement to be by string; will you explain what is meant by that in opposition to the mode of calliper used by the custom-house?—The Government officers apply a brass measure with four sides, called callipers, to the outside of the middle of the log, taking the whole length, they take the centre of the log, and apply this brass measure to it, and however lean the log may be, (when I say lean, I mean that there are particular parts that go in, and there are particular parts of the log that are cut or left off; it may not have been properly squared;) they take that centre part as the criterion, by which they measure the whole of the log, and, accordingly, we pay for empty space, or for wood that we do not get.

2978. How would that be obviated by using string instead of the calliper measure?—There might be sworn measurers appointed by the merchants, and the custom-house officers should have the opportunity of checking the measurements made by the sworn measurers, according to the string measure.

2979. You have stated that that timber would answer for fishing-boats and ships generally; are you able to state what proportion of that timber would enter into the build of a fishing-boat, such as is used in the Forth, or in Scotland generally?—I would say at least nine-tenths of what would be put into a fishing-boat; the only thing it would not do for, would be the knees, which would require to be oak, or hard wood.

2980. That would tend very much to lessen the expense of those boats?—It would tend very much to lessen the expense of building those boats and all smaller vessels, such as the boats upon canals and in small rivers. The Norway fir would suit them remarkably well.

2981. Have you ever seen the French fishing-boats?—I have.

2982. Have you compared the thickness and solidity of the timber in those boats with that of the boats from Scotland and from England?—I have.

2983. Can you explain why the boats in Scotland and in England are made so light in timber as compared with the French and other foreign boats?—I think it is obvious that it is entirely owing to the very expensive nature of the material required for building those fishing-boats in this country.

2984. Do you think that if that timber could be admitted at an *ad valorem* duty, such as you have stated, the build of boats in Scotland and in England would assume that solidity and strength which you find in foreign boats?—I certainly think so; I should like to add, that our fishermen are now beginning to proceed further out into the ocean in search of fish, not only herrings but cod, and they require much larger boats. They have been accustomed to go in small open boats. Now, if the duty were lowered, they could build the large decked boats at the same price as they now pay for those small open dangerous fishing-boats.

2985. Do you mean to say that the boats which have heretofore been made slight, in consequence of the high price of timber, would, if the duties were lowered, be made so as to be suitable for more distant voyages, as the French and other fishing-boats are now made?—I certainly make that deduction.

2986. Do you believe that our fishermen, at this present time, decline often to go to any distance from the shore, in consequence of the slight make of their boats?—It would be impossible for them to go any distance, because they have no convenience either in regard to shelter, or in regard to placing their food so as to protect it from the wet.

2987. Can they not afford to make the boats, at the present price of timber, stronger than they are, so as to fit them for more distant voyages?—They have not the means I am afraid.

2988. Sir *Charles Douglas.*] Do you consider that the English boats are

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inferior to the French?—The boats on the coast of Scotland are totally different, they are all open boats.

2989. They are altogether, in your opinion, inferior for the purposes for which they are used, to the French?—Quite inferior.

2990. Mr. *Villiers.*] Owing to the high price of timber in this country?—I am quite satisfied that that is the cause.

2991. Mr. *Chapman.*] You have stated that if they had Norway timber they could build better boats; does any crooked timber come from Norway?—We have never imported crooked fir timber, but we could import plenty of it in the shape of timber from Norway.

2992. Fir timber?—Fir timber; but we are restricted by the present duties.

2993. Do you mean to say that you could get crooked fir timber from Norway so as to build fishing-boats?—Yes; but we are not able to do it on account of the high rate of duty.

2994. Have you ever seen any?—I have not.

2995. Therefore you do not know of your own knowledge that such timber can come from Norway?—I have lived a whole winter in Norway, and know there is abundance of such wood there.

2996. And you have seen sufficient crooked timber in Norway to build fishing-boats?—Yes, I have seen their forests, which might build all the fishing-boats that might be required any where.

2997. Mr. *Villiers.*] You have no doubt that it would come here if the duties were lowered?—I have no doubt of it; but while we require fir to put upon the outside of our ships, we make our vessels with oak knees.

2998. Mr. *Chapman.*] Where do they come from?—From Norway, from Germany, and from other parts of the Continent.

2999. Do you mean to say that you build your ships at Leith with crooked timber from Norway?—I have imported oak timber from Norway, but not fir timber, because the rate of duties would not allow it.

3000. You stated, that if the duties were reduced, a greater quantity of timber would come in, and that it would come equally in British and Norwegian ships. What number of British ships have you seen come into Leith from Norway, taking the last two years?—The last two years I have seen two or three Norwegians with fir-timber. I have seen several Norwegians with battens, but only two or three with fir timber, because it is in fact prohibited, and therefore it is impossible to say that I have seen any British ships come in with Norway timber, because the trade is prohibited.

3001. *Chairman.*] From your own knowledge of what Norway can supply, and of what is wanted in Scotland, are you of opinion that if the duty were so reduced as to admit the importation at the rate of 2*d.* per foot, much of that timber would come?—I have no doubt of it to a very considerable extent. The commerce with Norway is a very important one. I am able to remember when the duties were lower, and when every farthing forming the net proceeds of those cargoes of timber then imported was expended in Scottish manufactures.

3002. In purchases on the spot?—Purchases on the spot; every man in a Norway ship had what they call a land-day, that is to say, a day of liberty from the ship, and they generally spent every shilling of their surplus wages in manufactured articles.

3003. At what period was that?—I should think above 20 years ago.

3004. Mr. *Chapman.*] When you state that Norway timber is in effect prohibited, are you aware that 758 ships came from Norway laden with this timber last year?—I am aware that 758 ships may have come from Norway, but not with timber; those were with battens.

3005. Is not the duty on battens in the same proportion as on timber?—It is considerably less, which the Committee will be surprised to learn; the duty is considerably less on battens and deals, than on log timber. I have made a series of calculations to prove that the duty upon the manufactured articles of battens and deals is considerably less than the duty upon the raw material.

3006. *Chairman.*] Will you state the proportion that you have ascertained to exist between the one and the other?—I have made out a table showing the comparative duty payable on deals, battens, and square timber, and the cubical contents.

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3007. Will you state the result?—The rate per cent. excess of duty on the rough timber, as compared with battens and deals, is from 40 to 95 per cent., and from 37 to 66 per cent.

3008. Have the goodness to deliver in that table?—(*The Witness delivered in the same, which is as follows:*)

TABLE showing the Comparative Duty Payable upon DEALS, BATTENS, and SQUARE TIMBER, with their Cubic Contents.

Description.	Number.	Inches wide.	Feet long.	Inches thick.	Cubic Feet.	Loads.	Feet.	Duty per 120.	Duty per Load of 50 Cubic Feet, if in square Timber, at £.2 16 *s.* 6 *d.*	Rate per Cent. Excess of Duty on Timber.	Excess of Duty in Log.
								£. *s.* *d.*	£. *s.* *d.*	£.	£. *s.* *d.*
Battens -	120	7	16	2 ¾	256	or 5	and 6	10 7 6	14 9 3	40	4 1 9
— -	120	7	18	2 ¾	288	- 5	- 38	11 19 -	16 5 2	36	4 6 2
— -	120	7	21	2 ¾	337	- 6	- 37	11 19 -	19 - 8	60	7 1 8
— -	120	7	45	2 ¾	721 ½	- 14	- 22	20 15 6	40 15 9	95	20 - 3
Deals - -	120	11	16	3 ¼	476	- 9	- 26	19 10 6	26 17 10	37	7 7 4
— -	120	11	18	3 ¼	536	- 10	- 36	22 15 -	30 5 7	33	7 10 7
— -	120	11	21	3 ¼	625	- 12	- 25	22 15 -	35 6 3	55	12 11 3
— -	120	11	45	3 ¼	1,340	- 26	- 40	45 11 6	75 14 3	66	30 2 9

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3009. Are the Committee to understand, that timber cut up partly manufactured, can be imported at a rate of from 30 to 60 per cent. less than timber in log, from which those battens are made?—Yes; that is proved by this statement.

3010. Does that check the importation of log timber to this country?—It prohibits it to a certain extent; I have only had two cargoes on consignment lately.

3011. Are the Committee to understand that the trade in Norway log timber to Scotland, has almost ceased to exist?—It has almost ceased to exist.

3012. Sir *C. Douglas.*] What is the peculiar advantage of importing log timber rather than manufactured?—The great advantage is, that we should have a number of men employed in cutting it up to the proper size we want it; and again, log timber can be employed as beams, and for various purposes to which we could not apply cut-up wood, battens or deals.

3013. Mr. *Ewart.*] The manufactured article is therefore on more favourable terms than the raw material?—Yes, to the extent already stated.

3014. *Chairman.*] Then the effect of the existing law is not only to check the trade but to deprive many men of employment who would be engaged in fashioning and squaring the timber for the purposes for which it might be wanted for home consumption?—Yes.

3015. Mr. *Villiers.*] Does not the manner in which the duty is now imposed give a premium to the Riga and Memel timber, and is not that the reason why the Norway timber is prevented from coming in; is there not more wood sent to this country from Riga and Memel than there is from Norway?—Yes, that is principally on account of the mode of measurement; the Memel and Dantzic fir timber is accurately squared, whereas, the Norwegians cannot afford to put so much labour upon it.

3016. That has led to your not having timber from Norway?—Yes; that and the high duty is the cause of our having little or no Norway timber.

3017. Sir *Charles Douglas.*] Supposing the same facilities were given to logs as to manufactured timber, would you import a greater quantity of logs?—The whole of the Norway timber would be imported in logs.

3018. It would be cheaper to manufacture it in this country?—Yes.

3019. Mr. *Chapman.*] Do you mean to say that it would be sawed cheaper here than in Norway?—I believe we can manufacture almost anything cheaper in this country than on the Continent; we have the advantage of steam-engines, and we have water power besides.

3020. *Chairman.*] Have we not saw-mills in this country superior to what are to be found almost anywhere else?—We consider so; we have saw-mills near

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Leith where we cut up very cheap indeed; the cost of transportation in Norway from the saw-mills to the sea side would more than counterbalance the charge which we should be put to in cutting it up.

3021. Mr. *Ewart.*] Must not a nation which is so advanced in manufactures as this nation is, always have the power of underselling those which are less advanced?—Clearly; I should not fear any competition as it regards ships or anything else, if the duties were put upon a proper footing.

3022. Sir *Charles Douglas.*] What are the grounds for your opinion that we can manufacture cheaper than on the Continent?—On account of the superiority of machinery, and the peculiar energy and character of our labourers.

3023. Mr. *Villiers.*] And the largeness of the capital employed?—Yes.

3024. *Chairman.*] Do you speak from any practical knowledge?—I have seen the systems here and abroad.

3025. You have attended to the mode of manufacture there and here, as well as the machinery in both places, and you give your opinion from observations made in both places?—Yes; there is a greater energy of character and greater activity, which seems to be born in our labourer, than in any that I have seen employed in any other country.

3026. Mr. *Villiers.*] Were not the deals that used to come from Norway particularly convenient for building, and is not there some waste of wood in consequence of your being unable to import them?—Yes, there is a very considerable loss; I have observed that when the carpenters come to buy wood from me, they often object to particular lengths; they have said, "We shall lose these six feet; it is very hard that we should buy this particular length from you." I said, "We cannot import anything else." At 16 feet there is a particular duty, and at 21 feet there is another duty; we must import it according to those lengths, and they complain very much of the particular hardship of buying a piece of wood that they do not require.

3027. Of course, the wood which comes from Norway, would come cheaper than that which comes a greater distance?—Yes.

3028. So that we lose that advantage by the mode of measurement adopted by the Customs?—Yes.

3029. Mr. *Chapman.*] You stated, that if these duties were lowered, you would not fear the competition of any British ship with any foreign one?—Yes.

3030. Can you state the price which a ship of 400 tons would cost at Leith ready for sea?—I should think it would cost from about 12 *l.* to 15 *l.* per ton.

3031. Can you state the price of a foreign ship in Norway or at Dantzic, or Memel?—We are beginning very much to buy ships abroad ourselves, because we find it very profitable to take shares abroad. I have ceased to be a British ship-owner some time since, and I join in shares in foreign ships.

3032. Are you able to state the exact price of a foreign ship?—About 10 *l.* a ton.

3033. Compared with 12 to 15 at Leith?—Yes.

3034. Then is the Committee to understand that 15 *l.* would be the price for a capital ship at Leith, and that 10 *l.* would be the price for a capital ship at Dantzic?—Yes, 12 to 15 at Leith; a ship varies in value according to the material of which it is composed.

3035. *Chairman.*] Are the Committee to understand that a ship built of materials equally good can be procured for 10 *l.* abroad, whilst we pay 15 *l.* here?—Yes, I think that is the due proportion.

3036. Do you consider that that difference of price arises from the difference in the cost of the timber required to build it, or from the different rate of wages given to the labourers, or how do you account for the difference?—I think, in the first place, it is owing to the high duty upon timber here, and the consequent difference between the price of timber abroad and the price here, and it may also be on account of the higher wages of the labourers. If they could import provisions cheaper from abroad, of course the wages of the ship-builders would be less.

3037. Mr. *Chapman.*] Then the Committee are to understand that your opinion is, that 15 *l.* must be paid at Leith, and 10 *l.* at Dantzic for the same ship?—That is my opinion.

3038. What would be the difference of the rate of expenditure in the navigation of a foreign and a British ship; what is the rate of wages that is usually paid

paid in a foreign ship, and what is the rate in a British ship?—It is about one-half.

3039. Then how do you reconcile the statement you have just made with the opinion you have given to the Committee, that British ships and foreign ships would meet on terms of equal competition if these duties were only lowered?—I stated that you must give both cheap timber and cheap food, and lower the duties on all materials connected with the manufacture of shipping.

3040. Does not it follow that it would be cheaper, and consequently more advisable to build your ship abroad and to bring her here navigated, and to continue navigating her with foreign seamen?—If you continue the present duties it would.

3041. *Chairman.*] Are you able to state whether a considerable amount of British capital is now embarked in foreign shipping?—I have reason to think that there is.

3042. You yourself hold shares in some foreign ships?—I do.

3043. How long have you had that investment in foreign shipping?—Seeing the difficulty of getting ships cheaply built in this country, I have thought proper to join several firms, I think about two years.

3044. In what country?—In Germany.

3045. Can you state what return you have received per cent. for your investment?—I have received no return yet.

3046. Has any division of profits yet been made?—No.

3047. If the duty on timber were taken off and the price of provisions were more like that on the Continent, have you any doubt whatever that ship building in this country would rapidly increase?—I have no doubt of it whatever; nay, I contemplate the possibility of foreigners coming to buy ships in this country.

3048. Do you mean that if timber were admitted at a moderate duty that would be the case, or do you apply that to timber being admitted free of duty?—At a very moderate duty, or free of duty, I should contemplate the possibility (on account of the superior build of British ships) of foreigners coming to purchase ships in this country.

3049. What other articles do you require from abroad for ship-building?—Hemp and flax, and iron.

3050. Have we not iron equal to almost any other country?—We have improved very much in bolt iron.

3051. Have we not foreign flax at a very moderate duty?—Yes.

3052. Then the high duty on timber is the principal article which prevents the British shipping from being improved?—Yes; also including the provisions.

3053. Mr. *Thornely.*] Are not Norway spars desirable for our ship-builders;—It is of the utmost consequence to have Norway spars for masts. The duty is excessively high. The duty upon spars above 12 inches in diameter, is the same as upon fir timber, 2 *l.* 16 *s.* 6 *d.* a load of 50 cubic feet; other spars suitable for masts, eight and under 12 inches diameter, are 1 *l.* 2 *s.* each.

3054. *Chairman.*] What duty *ad valorem* would that be?—If the duty were 20 per cent. *ad valorem* I could import some masts at about 15 *s.* each.

3055. At the present rate of duty how much is it?—It is nearly 400 per cent. on certain descriptions.

3056. Mr. *Ewart.*] Are those spars particularly useful?—They are, for ship-building.

3057. *Chairman.*] Do you know any reason why the same rate of duty should not be imposed upon all spars used for ships?—I see no reason whatever; a small *ad valorem* duty would be the proper duty upon such very necessary articles.

3058. Can you state the comparative rates of duty paid on similar spars imported from British North America, and from Norway?—The duty on spars eight and under 12 inches diameter from British America is 4 *s.*, and from other or foreign ports 1 *l.* 2 *s.*, and if above 12 inches in diameter from British America 11 *s.* 6 *d.* per load, and from foreign ports 2 *l.* 16 *s.* 6 *d.* per load.

3059. Mr. *Chapman.*] You are acquainted with ship-building?—I am not practically acquainted with it.

3060. But you have seen ships built at Leith?—Yes.

3061. Can you state the quantity of fir timber consumed in building a ship of 400 tons at Leith?—I could not say the exact proportion in value.

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3062. Can you tell the number of loads?—No, I cannot.

3063. Do you think it is 20 loads?—In some ships it might be 20 loads.

3064. Do not you think 20 loads would be the outside?—It might be so; it depends entirely upon the construction of the ship.

3065. Can you tell the number of loads that are used in a ship's deck of 400 tons?—I never turned the question in my mind; but no timber-merchant, and few ship-builders, can answer that question without calculation.

3066. Mr. *Thornely.*] You spoke of a gentleman who is building a large steam-boat who would have used Norway plank for the deck-plank, but for the high rate of duty; what timber did he use for deck-plank?—He was obliged to use the American fir, I believe.

3067. *Chairman.*] What, in your estimation, would be the preference given to Baltic over North American?—It is considerably more durable, and preferable on many accounts.

3068. Suppose the duties were alike, what would be the difference in the price they would bring?—I estimate that it would be one-fifth more in value as to durability.

3069. Mr. *Chapman.*] You have stated that you consider Baltic deals for decks better than American, are you aware that there has been a great alteration of opinion upon that subject lately, and that now they principally use the yellow pine timber in laying decks, particularly for yachts of the finest description, where no expense is spared in building?—That is more for beauty than durability.

3070. Are you aware that yellow pine timber used in decks swells, and consequently is less pervious to rain, and safer for a ship carrying a cargo than any other?—It may be less pervious to rain, but I do not think it is so durable.

3071. *Chairman.*] Are you able to state whether timber can be better selected abroad for the purposes of ship-building than in England?—Yes, there is a better selection on the Continent; there is a more abundant supply, and a better choice. Here the best wood is taken up for naval purposes.

3072. Then the present duties not only increase the price, but limit the choice of that timber which otherwise we should have for ship-building?—Yes.

3073. Does that give foreigners a better material generally for their ships than we have?—Unquestionably it does. The greater part of the foreign oak timber is cut in the fall of the year, and I believe almost all, if not the whole of the English oak timber is cut in the spring, with all the sap in it; and it has been ascertained, at least it has been asserted without any contradiction, that the cause of dry rot is owing to the sap being in the oak wood when cut down in the spring, which is done principally for the sake of the bark; great part of the foreign oak timber is cut in the fall of the year.

3074. The foreign timber is more durable on account of the time at which it is cut down?—It is; and there is a better selection.

3075. If you had oak timber at a moderate rate of duty, would that supersede the use of English oak in many instances?—In all parts of the British islands which are situated at a considerable distance from the English oak timber, they would of course resort to foreign oak, because a great part of the expense of the oak timber is the expense of transport, it being such a bulky article.

3076. Are you aware what is done in the Isle of Man with regard to the application of English and foreign timber in ship-building?—I am aware that it has been the practice to import foreign timber there, and build ships with it in preference to any English wood.

3077. Where do they import it from?—From Prussia principally.

3078. Would that be the case in a considerable degree if the timber duties were modified as you propose?—It would cease altogether in the Isle of Man, because they would be upon the same footing with other portions of the empire.

3079. Mr. *Villiers.*] What is the duty in the Isle of Man?—It is a mere 10 per cent.

3080. Have you any reason to know whether if the duty were reduced on Baltic timber the supply is so limited that the price would rise?—I do not think the price would rise, because we have considerable competition from various countries; we have Russia, which produces a great quantity of fir timber; we have Prussia, and we have Norway. It is a mistaken notion, that because the means of exportation from any foreign country is facilitated, the prices will consequently rise in that country, because there is not only a competition

petition in that particular country, but there is a competition with other countries.

3081. You state that from your knowledge of the state of the forests in those different countries from which we should expect to get timber?—I do not think the prices would rise in consequence.

3082. Sir *Charles Douglas.*] What effect would it have upon the timber in this country?—I think it would save the British forests from entire dilapidation, speaking with reference to oak timber.

3083. *Chairman.*] At present, the high duties imposed in this country on foreign timber, give to France, Russia, Holland, Belgium, and other countries requiring timber, a superior article at a less price?—Quite so.

3084. Supposing the duties were reduced as you propose, would not then England have timber of the first quality equally cheap with Prussia, France, or any other country?—Unquestionably.

3085. Would not the circumstance of England coming into the market on the same terms as France or Russia, tend to increase the price of the foreign-built shipping, which now comes into competition with British shipping?—It would not perhaps raise their price, but it would equalise the value.

3086. Would not that enable the British ship-builder better to compete with the foreigner?—I have no doubt of it.

3087. You have no doubt that English shipping would find a preference in almost any part of the world, if it could be built as cheap?—And the ship-owners would become more prosperous than they are at present.

3088. What is the state of the shipowners at this time?—I generally hear the shipowners who are connected with the British American provinces, complain of the state of the trade; but it is not generally known, and it ought to be generally known, that nearly the whole carrying trade of that timber from America is carried on by vessels that have been found useless in more important occupations, and which are employed simply because they are of little value; they have perhaps been in the West India trade or in the East India trade, or they are built of very inferior materials, and consequently are suitable only for that purpose.

3089. Mr. *Villiers.*] It is just the most worthless part of our shipping that is used in the timber trade?—In the American timber trade.

3090. Sir *Charles Douglas.*] Do you consider the timber duties in the light of a protection to the timber grown in this country?—No; I think they do considerable injury.

3091. Then do you think that if timber were introduced in the way in which it is proposed, almost free of duty, it would not be a disadvantage to the possessors of timber grown in this country?—I do not think it would be a disadvantage, because we often find wood cut down too young, particularly in Scotland, from a desire to have a large price for an inferior article.

3092. Mr. *Villiers.*] They are tempted to do it by the high price?—Yes.

3093. *Chairman.*] If ship-building were increased in this country would that afford a better opportunity of working up British timber with foreign timber, and thus keep up the price of English timber?—Yes, they could employ the finest British oak to the most important parts of the ship.

3094. So that although foreign timber might be admitted to a larger amount, yet by British timber being worked up in building ships to a certain extent, there would be a consumption for English timber?—There would still be a consumption of English oak timber; the distance would be such that it would still continue to be considered the best for ship-building near the English forests.

3095. Sir *Charles Douglas.*] Is that the opinion of people who deal largely in English oak timber?—Yes; I have heard it generally remarked by most people who have dealt in English and foreign oak timber.

3096. *Chairman.*] Are you acquainted with the opinions of men in the timber trade?—Yes, having been connected with a committee that sat for the purpose of getting the duty reduced.

3097. Then the opinion you now give is the result of considerable attention paid to that subject?—Yes, I have kept minutes and drawn up petitions, and some time since moved the Leith council regarding it.

3098. Are you a member of the town council of Leith?—I am.

3099. Sir *Charles Douglas.*] What are the principal objections made by those who are opposed to a reduction of the duties?—The principal opposition was by

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shipowners, who are the owners of ships in the timber trade, and being capitalists, they have some power to operate upon different individuals.

3100. What was the nature of the objections they put forth?—The principal objection was, that it would injure the shipping altogether, because wood would be imported principally from the Baltic, as being superior and cheaper, and a shorter distance.

3101. Mr. *Ewart.*] Are the ships belonging to the gentlemen you mentioned, chiefly New Brunswick built vessels?—The whole of the ships belonging to one house, amounting to 20 or 30, or 40, are entirely built in British America, in New Brunswick, I think.

3102. *Chairman.*] So that the present duties discourage to a great degree the building of ships in England, and encourage colonial-built shipping?—They do.

3103. Are the Committee to understand, that the result of a reduction of the duties would be to encourage and promote ship-building in England?—It would increase the manufacture to a very extraordinary extent.

3104. Would it have the effect of keeping in England the capital which is now sent abroad to be employed in building ships?—It would keep that capital in this country.

3105. Mr. *Villiers.*] When you have resided in Norway, have you observed the dwellings of the poorer clases?—I have.

3106. Did you ever contrast them with those in this country?—They are far superior.

3107. Is that owing to the cheapness of wood?—Entirely owing to the cheapness of wood.

3108. Are they generally built of wood?—They are.

3109. They are comfortable and durable?—Very comfortable and durable.

3110. Have you lately seen any of the dwellings of the poorer classes in the manufacturing districts in this country?—I have.

3111. You are aware that the people are living in very bad habitations?—In the most wretched and miserable dwellings, extremely injurious to the health, not only of the individuals themselves, but of the whole community.

3112. Do you think, that if building materials were cheaper, the dwellings would improve?—There is no doubt of it; the proprietors would pull down the old houses and build new ones.

3113. Is it the practice in Norway for a great number of families to live in one dwelling?—No; they all live in separate houses.

3114. Sir *Charles Douglas.*] By "proprietors," you mean landlords?—Yes.

3115. Mr. *Villiers.*] Are not the landlords generally tradesmen, who invest a portion of their capital in that kind of houses?—I have seen very respectable proprietors of such houses.

3116. Mr. *Chapman.*] You have stated that there would be an increase of ship-building in consequence of this reduction of duties; will you state what is your opinion as to the future employment of the ships that are built?—I should contemplate a very considerable increase of trade with the Baltic, and also the probability of our cutting out the foreigners in regard to bringing colonial produce from our colonies to the Continent.

3117. With the power that you have of embarking your capital in foreign vessels in order to compete with the British, how would those newly-built British vessels be able to compete with foreign vessels, when you have stated that the wages paid in a foreign ship are just one-half what are paid in a British?—I have already, I think, answered that question; first, you must lower the duties on timber, and then you must allow provisions to be imported.

3118. The question refers to wages?—I hold that wages are food; at least the one is the other to a very considerable extent.

3119. Are you of opinion that the rate of wages would be reduced in British ships so as to come to a level with the foreigners?—I would not say that it would amount to the very same sum, but I would be satisfied to pay a good deal more to British sailors than to foreigners.

3120. *Chairman.*] If the ship-building and the navigation of Europe were free from restrictions, would not the relative amount of wages to seamen be nearly alike?—I should be very much inclined to assume that opinion; it would give a wide field of competition over all Europe.

3121. But

3121. But you consider that wages are to be spoken of as indicating the amount of food that the parties are to obtain?—The value of the food.

3122. Mr. *Villiers.*] Are there any manufactures carried on in Norway?—To a very small extent; there are some earthenware manufactures and some coarse woollen cloth.

3123. They depend for their manufactures upon other countries?—Formerly, before the duties were raised, they imported the whole of the necessaries of life almost, except food, from this country.

3124. Are you aware where they get their manufactures from now?—I am sorry to learn that, except in some instances, they generally get the whole of their manufactures, although very inferior, from Hamburgh, and from Prussia, and Germany.

3125. Do you know what the state of trade is now between Norway and the States included in the German League?—I believe they bring every article of their consumption, with regard to clothing and necessaries, from that quarter, except a small portion that they have got from Glasgow lately, in return for a new article of importation, which I have had consigned to me, rock moss for making cudbear.

3126. *Chairman.*] Is that imported to any great amount?—It is imported to a very considerable extent lately; and the whole, or nearly the whole, of the value of those importations was expended in Glasgow in Scottish manufactures.

3127. Have you any doubt that if the trade to Norway could be resumed as it formerly existed, that the Norwegians would supply themselves, in return for the cargoes brought here, with the necessary articles required from this country?—I have made particular inquiry upon that point, and I have found the Norwegians admit themselves, that while they may get goods, generally speaking, cheaper in the Continental markets in Germany, they prefer, as superior in quality, the Scottish manufactures, and that therefore they would buy all they required in regard to manufactures, and necessaries of that kind, in this country.

3128. Mr. *Villiers.*] What do the exports from Norway to Germany consist of?—I am not aware of anything but fish and wood.

3129. They have not any great advantage in the exchanges they effect with Germany?—No advantage whatever.

3130. *Chairman.*] Do not they meet there the Prussian timber, and are not they obliged to sell at a comparatively low price to what they obtain in England?—It is in the lower ports of Germany, and they also send wood to Holland.

3131. Would not they give a preference to the English market, if our duty admitted them?—Unquestionably.

3132. And they would take their supplies from us in return for their timber?—Yes.

3133. Mr. *Chapman.*] Is it your opinion that the importation of wood from Norway is as much as it was 20 years ago?—The importation of timber from Norway is much less.

3134. Mr. *Villiers.*] Do you mean actually less, after considering the great increase of the population, and the increased demand for wood?—I am speaking from my own observation, that the importation of wood to any considerable extent in the log has entirely ceased in Scotland.

3135. Are you aware that, in 1822, 558 large ships brought cargoes of wood from Norway, and that in 1839 that number had increased to 758?—That would be with battens or deals. But the year 1822 was a period when the duty was still high upon timber, and when the duty was the same upon deals. There are some years perhaps when wood is more required than in others, but the quantity imported is not at all commensurate to the demand that might arise if the duty were small.

3136. If there has been an increase from 558 to 758 in the course of 15 years, does not that show a gradual increase of importation?—There is no doubt it shows an increase of importation, but if you went further back to the time when the duty was much less, then you would be able to make a fair comparison.

3137. In drawing that comparison, would not you take into calculation the immense increase of importation from other countries?—Most unquestionably. We are compelled to import the American timber; while if we were not so compelled, the great importation would come from Norway and the Baltic.

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3138. Do you think, as a merchant connected with the timber trade, that we could be supplied sufficiently with timber for our immense consumption in this country, without receiving it from every quarter of the world?—I do not wish to see American timber excluded, but I am sorry to see the people taxed to an enormous extent for the sake of distant colonies, so as to make them pay a very high price for a very inferior article.

3139. Are you aware that the tax, although it is called a tax, is virtually no tax at all, but that, in consequence of the increased distance which the timber has to be brought from America, the duty is diminished, to meet the extra charge occasioned by that distance?—I would say that it was very cruel in a legislative body to compel the merchants of this country, or the consumers of any article, to go ten times the distance for an article of much inferior value, charging the highest duty upon a much superior article.

3140. Mr. *Villiers.*] The operation of the duty is to place you under all the disadvantage in bringing timber from Norway to this country which you would be under if Norway were at as great a distance as the colonies?—Quite so.

3141. *Chairman.*] Does not the additional duty levied upon Baltic timber become a tax upon every man that builds a house, or that builds a ship or a boat?—Yes.

3142. Mr. *Thornely.*] Is not the difference of duty between Baltic timber and British North American timber much greater than the difference of freight?—Yes.

3143. *Chairman.*] What is the difference of freight?—The freight from Memel just now is from 18*s.* to 21*s.* a load, and from America it is perhaps from 36*s.* to 38*s.* a load; the duties are 55*s.* and 10*s.*

3144. Mr. *Chapman.*] Is not the freight 43*s.* from Quebec?—It may be 43*s.* from Quebec to London.

3145. Mr. *Ewart.*] Would not it be fair that the duty upon timber, the further you go for it the higher it should be?—Certainly.

3146. *Chairman.*] Do you consider that the duty upon timber ought to be an *ad valorem* duty?—Unquestionably the duty ought to be a small *ad valorem* duty upon all raw materials.

3147. Are you able to state how the present rate of duty affects the wages of ship carpenters, and others, who are employed in working up timber?—I should think it drives a number of people out of employment, who would otherwise be employed, either in building houses or in building ships.

3148. Mr. *Chapman.*] Can you state the wages of a shipwright at the present moment?—From 3*s.* 6*d.* to 3*s.* 9*d.* a day in the Frith of Forth.

3149. *Chairman.*] Do you remember when they were lowered?—I do not recollect any difference for some time.

3150. Are the Committee to understand from all your evidence that the effect of the present high duty on timber, and the manner in which the measurement takes place, becomes to the consumer in England a very heavy tax?—Yes, a very heavy tax indeed.

3151. Does not it also prevent the competition of English shipping with the shipping of the world, which otherwise we should be able to carry on?—Most unquestionably.

3152. Does not it drive capital which would be employed in English ship-building, to ship-building abroad?—Unquestionably.

3153. Does not it deprive the revenue also of the large income that would arise from the duties being reduced?—In consequence of the duties being reduced, the importation would be much more considerable, consequently I should anticipate that the revenue would be increased.

3154. Upon all those grounds, you consider the present rate of duties injurious to the community generally?—Unquestionably.

3155. Mr. *Chapman.*] Would you import your masts from Norway to build a ship of 400 tons at Leith?—It would be difficult perhaps to get masts in Norway of that exact size.

3156. Is it possible?—I cannot say that I ever saw masts of that size from Norway, but you could get them from Riga, or Dantzic, or Memel.

3157. *Chairman.*] In proposing to favour the importation of Norway timber, you do not propose to exclude timber from any ports?—By no means.

3158. You

3158. You are desirous that we should procure the best article from the places where it is best produced?—Yes, at the lowest price.

3159. Mr. *Villiers.*] Are there not some descriptions of wood that we should always import from North America?—Yes, we have now got accustomed to finish the insides of our houses with American timber, and I have no doubt that a considerable proportion of the British lumber ships would be continued in that trade.

3160. American wood is particularly suitable for that purpose?—Yes, for inside finishings; so that it is very possible that we might have a considerable additional consumption of American timber, in consequence of there being greater facilities in building houses by having Norway wood.

3161. Inasmuch as it would extend the market, and give a greater chance for the sale of the article?—Yes.

3162. It would increase the consumption generally of timber?—Yes.

3163. Do you consider that a profitable trade in American timber might be continued as well as a profitable trade in Norway timber, although the duties were equal?—I see nothing to prevent both being carried on.

3164. Would you prefer levying the duty by measurement or by value?—It might require to be measured, so that the value be ascertained, but the *ad valorem* is the best way.

3165. If the duties were equal, each individual consumer would be able to take that which in his opinion was the most valuable and the best suited for his purposes?—Exactly.

3166. Mr. *Chapman.*] Looking back to the year 1829, will you state whether more wood was imported into Leith from America, or from the Baltic and Norway?—I should think there was more American timber imported into Leith.

3167. Is that increasing every year?—I think the importation of American wood seems to be greatly increasing, on account of the cheapness.

3168. Mr. *Ewart.*] Might it not increase more if it competed freely with other wood?—I think the one would enable the carpenter to consume the other.

3169. Would not the American grower attempt to grow a wood more suitable to the market?—I should be inclined to doubt that, because I am informed that a great part of the wood brought from the British colonies is cut by natives of the United States, and that a great part of the red pine is actually the growth of the United States.

3170. *Chairman.*] So that, in fact, the present scale of duty does not give to British America those advantages which have been anticipated?—By no means.

3171. Mr. *Chapman.*] Can you state, from your own knowledge, that that wood is the growth of the United States?—I never was in America.

3172. Is your information such that you can rely upon it, and state it to the Committee as a fact?—I have no doubt of it.

3173. In what part of the United States is it stated to be grown?—Of course it must be in the parts nearest to the British colonies. I lately read a letter from Baron Humboldt to Lord Castlereagh, which appears to have been published, in which he states that "the wood imported from Quebec is partly from the woods on the lakes and rivers of the United States, and that the wood in Canada is to a considerable extent cut by the inhabitants of the United States, who, being paid in ready money, receive the greatest portion of the price. The wood called red pine grows entirely in the territory of the United States."

3174. Mr. *Thornely.*] Do not you believe that it is strictly according to the law of this country, that timber may be imported from the United States to the British possessions in America, and then brought here as colonial timber?—There is no doubt of it.

3175. Have you not known cargoes of timber sent from Norway to the British possessions in America, and then brought here as colonial timber?—I have seen cargoes of Memel timber sent out in that way, but this has been stopped.

3176. Mr. *Villiers.*] The duty was so high that it was worth while to send timber from the Baltic to the British possessions to be imported here?—Yes.

3177. *Chairman.*] Have you any further observation that you would wish to make to the Committee?—I would like to state, with regard to oak timber, that the Treasury might make such an order as to allow oak wood of a particular description for ship-building to pass as "knees." At present, under the regulations of the customs, our officers are particularly chary as to what they allow to pass as "knees." The Treasury might allow all that are suitable for ship-

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building all wood under 16 feet in length, to be imported at the duty for "knees."

3178. Have they the power to do that?—They have, if they would merely allow it to pass under the description of "knees."

3179. Would that have a very beneficial effect with regard to the building of fishing-boats round the whole of our coast?—Unquestionably it would have a very beneficial effect.

3180. And it would not interfere with the consumption of English timber?—I think it would rather increase the consumption of all other timber.

3181. You mean that the greater number of boats and vessels that would be built would take up, together with the foreign timber, a proportion of English timber, which cannot now be beneficially used?—Yes.

3182. Mr. *Chapman.*] From whence do you import those knees?—I have had oak knees from Norway, but principally from Bremen and Hamburgh.

3183. Mr. *Thornely.*] Are any imported from the Adriatic?—None yet, but I have had French timber from Rouen and it is imported from other French ports.

3184. What duty does that pay?—A duty of 56 *s.* 6 *d.*; but the grievous hardship is this: I had by way of sample an importation of 48 pieces of oak from Rouen in 1839; the duty demanded of me was for 2,557 feet; I objected to this, and sent a sworn measurer to measure the cargo, to give me the exact solid contents of it, and he found that there were only 1,850 feet instead of 2,557 feet, making a difference against the merchant of 707 feet.

3185. Mr. *Chapman.*] Did that arise from that timber not being so well finished and squared as the Memel timber?—Yes, it was owing to its having been unequally sided, and being measured with a measure totally different from the proper measure which ought to be applied; it ought to have been string; I complained of this to the Custom-house, and after considerable difficulty, I got the officers to consent to measure part calliper and part string, and that reduced the quantity, but still leaving it 311 feet against me, between the truth and the fictitious system, the calliper system, so that I paid for six loads and 11 feet more than I actually got.

3186. *Chairman.*] For what purposes did you want that timber?—For ship-building.

3187. Mr. *Chapman.*] When it is measured by string, how many feet are calculated for a load?—Fifty feet.

3188. Are you aware that in measuring by string they calculate 40 feet for a load, and in calliper measure 50?—When the measure is by string, the measurer tells me how many feet he makes it. I do not care how many loads he makes it; I desire him to tell me the exact cubical contents of the timber.

3189. And in turning it into loads, you would have turned it into loads at 40 feet, whereas by calliper it would be fifty?—We never turn it into loads of 40 feet for the duty; the duty was paid upon a mixed system of measurement, of calliper and string.

3190. Are the Committee to understand that if you import a cargo of timber from Memel into Leith, and it is measured by calliper, that they do not calculate 50 feet to the load?—I am talking of the mode of measurement.

3191. In the payment of the duty, is not the number of feet by calliper measure brought into loads for the duty, at the rate of 50 feet for the load?—Yes, always, both in string and calliper.

3192. *Chairman.*] Are the Committee to understand that they can use for ship-building, in France, the timber which you have been importing for ship-building in Scotland, and for which you had to pay duty at the rate of 56*s.* 6*d.* a load?—That ship-builder who is building that large steamer to which I alluded, is building her partly of French oak wood; but it is from necessity; it is solely owing to his not being able to get English oak wood at a moderate price.

3193. Do the present duties impede the building of steamers, and of all other vessels requiring strength?—Yes.

Jovis, 6° die Augusti, 1840.

MEMBERS PRESENT.

Mr. Chapman.	Sir H. Parnell.
Sir C. Douglas.	Mr. Thornely.
Mr. Ewart.	Mr. Villiers.
Mr. Hume.	

JOSEPH HUME, Esq. IN THE CHAIR.

William Leaf, Esq. called in; and Examined.

William Leaf, Esq. 6 August 1840.

3194. Mr. *Villiers.*] YOU have been for some time engaged extensively as a dealer and merchant in the chief leading articles of British manufacture?—I have for more than 25 years.

3195. In London?—In London.

3196. Can you state in what articles of manufacture England has felt most the competition of the Continent?—I conceive in the silk trade, by the French.

3197. You are aware of the alteration that took place in the duties on silk goods in 1826?—Previously to 1826 foreign silk manufactures were entirely prohibited; at that period an alteration was made in the law, by which they are admitted at 30 per cent. duty.

3198. What was the opinion expressed by the manufacturers, and those interested in the home trade, when this change was proposed?—The proposed change created very great discussion amongst the manufacturers, and it was steadfastly maintained that it would be impossible for them to carry on the business: both the Spitalfields and the Macclesfield manufacturers contended, that they could not possibly meet the proposed competition, that their mills would become quite valueless, and that both the employer and employed would be ruined and reduced to pauperism.

3199. You know, from your communication with them, that those were the opinions that they entertained?—I do.

3200. Were those fears realized, or what effect was produced upon this branch of English manufacture by the change?—Those fears were not only not realized, but from that time a very great increase in the trade took place, much greater than at any former period.

3201. Can you account for that unexpected result?—Up to the period when the prohibition was removed, much less improvement took place in the silk manufacture than in any other branch of trade, but as soon as it was removed, there was a great stimulus given to the trade by foreign competition, and by improved modes of manufacturing, by which goods were made cheaper and better.

3202. Why was there, previously to that time, less improvement in the silk trade than in other branches of trade?—Because there was no inducement, in consequence of the English manufacturers having the monopoly of the English market.

3203. Mr. *Thornely.*] At that time was there any export of English silk goods to any extent?—I believe not.

3204. Mr. *Villiers.*] What were the effects of those improvements?—It enabled the English manufacturer still to continue the chief supply of the home market, and it also enabled him to compete with France in our export trade.

3205. Has there been any increased export to America and other countries from the period of the reduction of the duty?—From that time, our export of silk goods to America, and to other neutral states, has increased very much up to the present time.

3206. What kind of silk goods is it that we have chiefly exported to those countries?—Plain goods chiefly; we have made most progress in plain goods.

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3207. From your observation and knowledge, what are the evidences of this increase in the trade to which you have alluded?—When I first knew Manchester, which was about the year 1816 or 1817, there was but one silk manufacturer, and he upon a very small scale, and even up to the year 1825, when the reduction of duty on silk took place, there were but 10 silk manufacturers in Manchester, and those 10 manufacturers employed about 3,000 weavers, as nearly as I can calculate, three-fourths of their produce being mixed goods, silk and cotton, and silk and worsted. Those manufacturers have gradually increased to about 30 at the present time, as near as I can ascertain; who employ about 15,000 weavers at the present moment. I speak simply of weavers; I leave out of the question warpers and winders.

3208. Mr. *Ewart.*] You make a comparison of the numbers between persons of the same class?—Yes. In both cases I allude to weavers, but in the former case they were chiefly employed on mixed goods, while in the latter on goods wholly of silk.

3209. Mr. *Villiers.*] Have you made any estimate of the returns of Manchester in silk goods?—I have endeavoured to do so; I estimate the whole return of Manchester in silk goods in 1825 at 450,000*l.*, and now the return in goods, entirely of silk, is from 1,600,000*l.* to 1,800,000*l.* per annum. There are very few articles sold now of mixed goods. Since the prohibition has been removed, the quantity of mixed goods has gradually diminished.

3210. With this great increase which has taken place in Manchester, has there been any corresponding falling off elsewhere?—There has been no falling off in any place. I believe there has been an increase in all the seats of the silk manufacture, for although in some places there may be a decreased number of manufacturers, still the increased business which they do, more than counterbalances the diminution of number.

3211. *Chairman.*] Will you name the different places where the silk manufacture now exists?—Spitalfields, Manchester, Macclesfield, Congleton, Coventry, Glasgow, and Paisley.

3212. Is there any in Reading now?—There may be one or two, but to no extent.

3213. Is that weaving?—That is weaving. In Spitalfields there are now probably a smaller number of manufacturers, but there are more weavers employed now than at any former time; besides which, several manufacturers in Spitalfields, in addition to the factories which they have there, have erected others in different parts of the country, in Essex and in Suffolk.

3214. Mr. *Villiers.*] So that upon the whole, a great increase has taken place in the amount of capital and labour engaged in this branch since this prohibition was done away?—A very great increase.

3215. *Chairman.*] Has not the silk manufacture at Macclesfield increased very much?—I think that is one of the places to which I alluded, where the number of manufacturers may have decreased probably; but those who exist do a much larger extent of business.

3216. Mr. *Villiers.*] From your observation, have the manufacturers and the operatives been as prosperous, as far as remuneration goes, since 1826, when the prohibition was removed, as before?—The great increase which has taken place in the trade would prove that they have been more prosperous.

3217. *Chairman.*] What has been the state of the Spitalfields workmen during the last four or five years as compared with former years?—I believe they have been more regularly employed; there has been less distress.

3218. Mr. *Villiers.*] Can you state whether or not more money has been made, and more fortunes have been realized by the silk manufacturers than at any former period?—From my own observation, there has been more money made in the silk trade, and more fortunes realized since the prohibition was removed, than at any period prior to that time.

3219 Do you understand that, on the average, the operatives have been better paid?—I believe they have been more regularly employed, and better paid.

3220. Previous to the removal of the prohibition was distress frequent in Spitalfields, in the silk district?—A fatality appeared to attend Spitalfields during the prohibition; up to the period of 1824 or 1825 every two or three years there were periods of very severe distress in the winter, and subscriptions were

were raised in the city for the purpose of relieving the distress; for the purpose of establishing soup committees, and giving soup to the poor.

3221. Since that period has there been the same frequent recurrence of distress?—Since that period the silk manufacturers in Spitalfields have suffered only in common with the other manufacturers of the country, but never to the same extent as they did before.

3222. Mr. *Thornely*.] When the public were informed of the existence of distress in Spitalfields, had not that reference to distress existing amongst the labouring population in that district as well as those connected with the silk manufacture?—As far as my own knowledge goes, I think it was exclusively connected with the silk manufacture; I speak only of those.

3223. Mr. *Villiers*.] Is it the fact that, although the character of the population has not changed since the removal of the duty, but has remained the same as it was before, there has been less distress?—Certainly the distress has never been so severe; in fact I do not remember an instance since the prohibition was removed, of a subscription having been required for the silk weavers of Spitalfields.

3224. As you consider that the prosperity of the silk trade has been increased, do you think there have been increased profits?—I do not think there have been increased profits upon a given quantity of work; but the same quantity of labour and capital have produced more aggregate profits and wages.

3225. Then while more money has been made, and higher wages received by the operatives, the public has been supplied cheaper than formerly?—Certainly, very much cheaper; and they have been not only supplied cheaper, but they have been supplied with a much better article.

3226. Is there any difference in the price of the raw material to account for this great difference?—No there is not; silk is at this moment higher than it has been for the last 10 years; and yet goods range now from 20 to 30 per cent. lower than they did in 1825 and 1826.

3227. *Chairman*.] Does that arise from a decrease in the profits of the masters, or from improvements which have produced greater economy in the manufacture?—I believe it arises entirely from improved modes of manufacturing.

3228. Mr. *Villiers*.] Do you consider that those improvements were stimulated by the competition arising from a freer state of the trade?—Decidedly.

3229. Have any other evidences occurred to you as showing the great increase of this trade?—I find that in 1826, when the present system came into operation, the whole quantity of raw silk, including waste and thrown, imported into this country, was only 2,665,225 lbs., and that since that time, the imports have gradually increased until, in 1839, the quantity imported I find to be 5,020,034 lbs., independently of which, the stock on hand of raw silk has been gradually diminishing, as I can show by a table which I have here.

3230. *Chairman*.] Will you state what is the average of the seven years up to 1826 and of the seven years up to 1839?—The average of raw silk imported during the seven years ending 1826, was 2,969,012 lbs.; and during the last seven years to the end of 1839, the average was 5,050,875 lbs.

3231. Have the goodness to deliver in that table?—(*The Witness delivered in the same, which is as follows:*)

(No. 1.)—Import of Raw Material, viz. Raw, Waste and Thrown Silk.

	lbs.		lbs.
1820	2,641,866	1830	4,318,180
1821	2,542,195	1831	4,621,874
1822	2,680,748	1832	4,224,897
1823	2,880,634	1833	3,663,679
1824	3,477,648	1834	4,848,612
1825	3,894,770	1835	5,375,327
1826	2,665,225	1836	6,458,030
1827	3,610,727	1837	5,320,965
1828	4,765,241	1838	4,669,484
1829	3,805,933	1839	5,020,034

Average of seven years, 2,969,012 lbs.

Average of last seven years, 5,050,875 lbs.

Stock on hand:

December 31st	1836	8,924 bales.
—	1837	13,266
—	1838	8,960
—	1839	6,318

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3231*. Mr. *Villiers.*] Have you any calculation of the exports from 1827 to 1839?—In 1827 our exports of silk manufactures, chiefly to our foreign possessions, were only to the extent of 236,113 *l.*, and they have increased until, in 1839, they amounted to 865,768 *l.*

3232. *Chairman.*] Those are British silk manufactures?—Yes.

3233. Do you know the character of them generally?—They are plain goods chiefly. This is a table showing the progress of our exports from year to year.

(*The Witness delivered in the same, which is as follows:*)

(No. 2.)—Official Return of the Declared Value of Manufactured Silk Goods, exported from *Great Britain* from 1827 to 1839, to all the World.

	£.		£.
1827	236,113	1834	637,198
1828	255,871	1835	937,198
1829	267,930	1836	917,822
1830	521,010	1837	503,673, year of panic.
1831	578,874	1838	777,280
1832	529,691	1839	865,768
1833	737,404		

3234. Mr. *Villiers.*] To what country has the greatest increase of exports taken place?—Our greatest increase has been to the United States, which before 1827 supplied themselves almost exclusively from France. In 1827, I find the amount of exports of silk manufactures from this country to the United States, was only 67,111 *l.*, whilst in 1838 they amounted to 348,506 *l.*; and they have been larger than that in previous years; but America not being in a very wholesome state, she cannot take so much now as she did.

3234*. Have you a statement of the exports to the United States?—I have.

(*The Witness delivered in the same, which is as follows:*)

(No. 3.)—Official Return of the Declared Value of Silk Manufactures exported to the *United States*, from 1827 to 1838.

	£.		£.
1827	67,111	1834	200,306
1828	46,587	1835	537,040
1829	58,683	1836	524,301
1830	195,957	1837	109,629, year of panic.
1831	237,985	1838	348,506, year of depression.
1832	92,235	1839	not yet known for separate countries.
1833	251,278		

3235. Has there been any difference in the character of the silk goods exported to the United States?—No; I speak exclusively of silk goods in both cases.

3236. Is there any other feature in the export trade that would show the relative ability of France and England to supply silk manufactures, since the prohibition was removed?—Yes, the trade to the Channel Islands, to Guernsey and Jersey, is a striking illustration of the fact. The dealers in those islands have the privilege of going to any market they please, and importing from every market on the same terms; previously to 1827, those islands took their goods almost exclusively from France. In the year 1827, the exports from England to those islands were only 185 *l.*, and they have gradually increased till they amounted in 1838 to 6,084 *l.* This is a statement of the exports to those islands.

(*The Witness delivered in the same, which is as follows:*)

(No. 4.)—Official Return of Exports of Silk Manufactures to the *Channel Islands*, where both French and English Manufactures are admitted duty free, and consequently compete.

	£.		£.
1827	185	1834	13,201
1828	702	1835	11,419
1829	1,886	1836	3,137
1830	9,484	1837	7,602
1831	11,145	1838	6,084
1832	13,954	1839	not yet ascertained for separate countries.
1833	11,941		

3237. *Chairman.*]

3237. *Chairman.*] Do you know what kind of goods those are which have gone to the Channel Islands?—I believe they are chiefly plain goods.

3238. Have you any knowledge to what extent silk manufactures are imported from France to the Channel Islands?—I believe they consist of fancy articles.

3239. Consequently you presume that plain goods are supplied cheaper from England than from France?—Just so.

3240. And you consider that a proof of our being able to meet the French manufacture in those plain goods?—Decidedly we are.

3241. It appears that in 1834 and 1835 the amount of silk goods exported to the Channel Islands, on the average, was 12,000 *l.*, whilst in 1836 and 1837 the average is about 5,500 *l.* ; can you explain in any way the cause of that difference?—I cannot; I have endeavoured to do so, but have not been able.

3242. It appears that in 1835 and 1836 the amount of silk goods exported to the United States in each year was about 530,000 *l.*, whilst in 1837 it was only 109,000 *l.*, and in 1838, 348,000 *l*; can you account for that great variation?—There was a great falling off in the demand in 1837 and 1838, in consequence of the deranged state of trade with America; our exports have been less in all kinds of manufactures.

3243. The silk goods then appear to have suffered fully with other branches?—In common with other branches.

3244. Mr. *Villiers.*] Is there any other branch of the export trade which you think shows our increasing ability to compete with France?—There is none which shows it more than our exports to France itself; for it appears now that we are able to export goods even to France. I find that in 1827, our exports to France were only 4,661 *l.*, and that since that period they have been gradually going on, till in 1838 they had increased to 56,598 *l.*

3245. Notwithstanding the duty payable upon their importation into France?—Notwithstanding the duty payable, which I think is about 10 per cent. I will deliver in a statement of the amount of exports of silk manufactures to France from 1827 to 1838.

(*The Witness delivered in the same, which is as follows:*)

(No. 5.)—Official Return of Exports of Silk Manufactures to *France*, from 1827 to 1838, where a Duty is paid.

	£.		£.
1827 - -	4,661	1834 - -	60,346
1828 - -	11,009	1835 - -	45,612
1829 - -	32,047	1836 - -	48,160
1830 - -	34,808	1837 - -	43,144
1831 - -	43,462	1838 - -	56,598
1832 - -	75,187	1839 - -	return not made for separate countries.
1833 - -	76,525		

3246. From what authority do you derive these statements of the progress of the trade?—The facts I have stated agree with my own observations, and the figures are extracted from the official returns published in Mr. Porter's Tables, under the sanction of the Board of Trade.

3247. What are the goods exported to France?—I think they consist chiefly of handkerchiefs; I do not think they are articles of ladies' dress; they are handkerchiefs of various kinds.

3248. Mr. *Ewart.*] What were they in 1827?—I imagine that they were always the same character of goods.

3249. This trade with France began after the reduction of the duty?—Yes, it did, immediately.

3250. Mr. *Chapman.*] Where are those handkerchiefs manufactured?—In Macclesfield and in Manchester, but in Macclesfield chiefly, I believe.

3251. Mr. *Villiers.*] Do you consider that there is any natural advantage which France has in the manufacture of silk goods?—Formerly France had considerable advantage over the English, because she produces a much finer raw material in her own country than any other country does. This material was prohibited from being exported previous to our prohibition being removed, but since that period they have allowed us to import that silk, and I consider that a very great advantage to our manufacturers.

3252. Do you know what amount of that silk is really imported?—I do not;

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it is mixed up with Italian silk, that is to say, in our returns of imports of raw silk from France I believe that silk is not classed differently from Italian silk, of which a considerable quantity comes through France.

3253. From what countries do we chiefly derive our supply of raw silk?—From Italy, France, Turkey, Bengal and China.

3254. France can have no advantage in the supply of other silk than her own growth?—Not any. In the Bengal and China our manufacturers have a very great advantage over French, because of the great trade which we carry on with China, and with the East Indies.

3255. *Chairman.*] Is the China and Bengal silk sent from England to France?—I believe the French come here to buy it.

3256. Mr. *Thornely.*] Cannot the French buy this Bengal or China silk in bond here in London as cheap as you can?—They must buy it at the sales, and then pay the charges of removing it, besides commissions, &c. We trade with China and Bengal, and import it here, and then the French come here for it.

3257. Mr. *Villiers.*] Can you state what proportion of the raw material is imported from each of the different countries you have mentioned?—I have a table of the year 1838, but only the year 1838: from France, it appears that we imported 1,851,365 lbs.

3258. *Chairman.*] Is that French silk?—I believe there is a great quantity of Italian silk included in it. From the East Indies, 1,151,399 lbs.; from China, 722,268 lbs.; from Turkey, 478,775 lbs.; from Italy, 381,855 lbs., and from all other countries 83,822 lbs., making an aggregate amount imported in 1838, of 4,669,484 lbs. I have a statement of the prices of Italian and China raw silks in the years 1830 to 1840, which I will deliver in.

(*The Witness delivered in the same, which is as follows.*)

PRICES of Italian and China Raw Silks on the 1st January in the Years 1830 to 1840: the Quotations being the Highest Prices, *i. e.* for the Best Quality of each description, Bergamo and Tsatlee.

Years.	Italian.	China.	Years.	Italian.	China.
	s. d.	*s. d.*		*s. d.*	*s. d.*
1830 - -	19 – per lb.	15 – per lb.	1836 - -	26 – per lb.	25 – per lb.
1831 - -	19 –	17 –	1837 - -	30 –	25 –
1832 - -	18 –	15 –	1838 - -	26 –	23 –
1833 - -	19 –	14 6	1839 - -	27 –	25 –
1834 - -	24 –	20 –	1840 - -	25 –	26 6
1835 - -	25 –	21 –			

	s.	*d.*	
Average of the five first years in Italian silk - - - -	20	–	per lb.
Ditto - six last - - — - - - - - -	26	6	
Ditto - five first - China - - - - - -	16	3	
Ditto - six last - - — - - - - - -	24	3	

3259. Mr. *Villiers.*] Are you aware of any other advantage which France has over England in producing silk goods?—In all goods into which a large amount of labour enters, such as velvets, the French have a considerable advantage, in consequence of the lower price of provisions there than here; and they have also an advantage in all articles of taste, and light fancy articles, where taste and design are the chief requisites.

3260. *Chairman.*] When you say that they have an advantage, owing to the lower price of provisions, do you mean to say that the labourers are paid less, or that receiving less they can get more for their wages?—I believe that, in consequence of provisions being cheaper, they are not compelled to work such long hours for their maintenance, and they are able to take more pleasure, and to cultivate taste, more than the workpeople can do here. Those two classes of goods which I have named, fancy articles and velvets, are the two principal classes of articles that are imported into this country; in all the others we can compete successfully with France.

3261. Have we not within a few years past very much improved our fancy and velvet fabric?—We have certainly improved, but not sufficiently to compete with them.

3262. Can

3262. Can you state, taking velvets generally, what is the difference in the intrinsic value between those which we manufacture and those which we import from France?—I think that perhaps, in reality, there may not be so much difference in the actual value, estimated by the quantity of material, as in the make in the fabric itself; it is better made; they can devote more time.

3263. They have been longer in the habit of making it?—Yes; they can devote more time to make an article which requires intricate work.

3264. What rate of duty do those two articles pay?—About 30 per cent.

3265. Mr. *Villiers.*] Are you of opinion that the relative productions of the two countries would be much altered if the present protective duty were done away with?—I do not believe it would, but I believe that on the great bulk of articles consumed in this country the duty is altogether nugatory; whereas I believe that in articles of design, of taste, and of colouring, our manufacturers here, for other reasons, could not compete with the French, and therefore I believe the protective duties are not of that advantage to the country which they are generally supposed to be.

3266. *Chairman.*] What are the other reasons to which you allude?—The other reasons to which I allude are, that I believe the French have naturally a better as well as a more cultivated taste; besides which, they have schools of design, and in addition to that, I believe a great advantage accrues in consequence of the copyright of patterns and designs which exists in France, by which every manufacturer enjoys the advantage of his invention for a considerable time.

3267. Mr. *Villiers.*] You think that would operate to encourage the manufacture rather than a protective duty?—A great deal more than any protective duty can ever do.

3268. Mr. *Chapman.*] In giving these opinions, particularly the one before the last, do you speak as a manufacturer, or as a dealer?—I speak as an observe.

3269. Mr. *Villiers.*] Are you brought a great deal into communication with manufacturers?—Continually, and I find it a universal complaint among manufacturers, that as soon as they have brought out anything new it is immediately copied, or within a few days of its being produced it is copied by other manufacturers on a lower article, and the original inventor is thereby undersold.

3270. *Chairman.*] Is not that the case generally with patterns from France; do not our manufacturers endeavour to imitate them?—Decidedly; we copy them continually.

3271. Mr. *Villiers.*] But we do not originate designs, because the protection is not sufficient to our designers?—There is no inducement to the manufacturer to keep artists on his own premises, as they do in France, because he has not the same protection for his productions.

3272. You would consider that protection to designs a great encouragement to the English manufacturer?—Very great, for without protection manufacturers cannot employ artists in that way; there is therefore no inducement for artizans to direct their attention thereto.

3273. Mr. *Ewart.*] Does not a knowledge of the arts extend much further down in society in France than it does in England?—I think so.

3274. Is not it probable on that account that there will be a greater number of artists who devote themselves to furnishing designs for manufactures?—Yes.

3275. May not that be one cause of national defence as well as the protection to designs?—I think that taste is much more cultivated in France than in England.

3276. And inasmuch as the taste for the arts extends much lower down in society, art applied to manufacture is cheaper in France than in this country?—Decidedly.

3277. Mr. *Chapman.*] From your extensive communication with manufacturers, do you find it to be their opinion, that all protective duties are useless?—It is an increasing opinion amongst manufacturers that they are so.

3278. *Chairman.*] The observations you have made are from long experience in carrying on business to a large extent in all kinds of goods?—They are. I speak from my own observation for a great number of years.

3279. Mr. *Villiers.*] From your extensive business in all branches of trade, woollen as well as others, have you had opportunities of observing the condition of trade of all kinds, during the great changes that have occurred in the price of provisions?—I have always observed that when provisions are dear, especially

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if they continue so for a considerable time, the manufacturing districts fall into great distress, and that extensive loss and ruin is the consequence. It was the case in 1829, 1830, and 1831, and it has been the case in the last and present year; whereas when provisions were cheap, as in 1834, 1835, and 1836, trade was good, and all classes were well paid; the merchant, the manufacturer, and the operative.

3280. Mr. *Chapman.*] You mean the export trade?—I speak of the home and the export trade too.

3281. What difference does it make in the home consumption?—A very great difference; when food is cheap the home consumption is very much increased.

3282. Mr. *Villiers.*] The ability of the consumer to purchase is greater under those circumstances?—Unquestionably.

3283. From your observation, what conclusion have you come to as to the effect which high or low prices of provisions have on wages?—I have invariably observed, that when provisions are cheap the operatives are well employed and better paid; and that on the contrary, when provisions are very dear there is little work, and consequently the operatives are less paid.

3284. *Chairman.*] Do you mean that the home demand for goods is less when provisions are high?—Yes; in the years 1834, 1835, and 1836 the operatives were all well employed; and employed at a higher rate of wages than at the present moment.

3285. Mr. *Villiers.*] What do you consider to be the cause of these effects with reference to wages?—When an unusual quantity of the means of the people is employed in purchasing food there is so much less of those means left to purchase manufactures; and of course, when provisions are low, the reverse takes place.

3286. Have you recently been in the manufacturing districts?—I have; I was last week in one most important manufacturing district, and I never found business in so prostrate a state.

3287. In what district?—Leeds, and the neighbourhood.

3288. Do they attribute their condition to the effects of foreign competition or the want of protection?—No, they do not; they justly feel that whilst foreigners, to whom they sell more than half their products, can go to any market they please, protective or prohibitory laws are quite nugatory as regards themselves.

3289. They do not expect that if the protective duties were increased they would be better off?—Certainly not.

3290. Because they export their productions to foreign countries?—Yes.

3291. To what do they chiefly attribute the distress where you have lately been?—It is attributed, on the one hand, to the derangement of the monetary system in America; and, on the other, to the operation of the corn laws in this country; which have greatly diminished the demand for manufactures.

3292. The high cost of bread and other provisions?—Yes.

3293. Do you mean that the derangement of the monetary system in the United States has lessened the demand from that country for the manufactures of this?—Yes.

3294. Can you say whether it is considered by the manufacturers that if we took the produce of America freely in exchange, the derangement you allude to would not be felt so much?—I believe it would be neither felt so much in America nor here if we were able to take all their products; what America most feels is, that she is not permitted to pay us in the way she is able; she would be enabled to pay us to a very great extent if we were allowed to take her corn and flour, which we should be glad to do at the present time.

3295. Mr. *Chapman.*] With regard to silk being an expensive article, would you have any apprehension that a change of fashion from silk to cotton might lessen the demand in that trade?—My own experience goes to prove, that silk is getting every year into greater consumption.

3296. Suppose a change in the fashion of wearing gowns among the higher classes were to arise, and that they were to turn from silk to muslin, would not that have a great effect upon the silk trade?—Silk being a much more valuable article than cotton can ever be made to be, such a change is not likely to take place.

3297. But supposing it did take place, would it not diminish the demand for silk?—

silk?—There would be less demand for silk in that case, but it is very unlikely to be so, in consequence of silk being a much more expensive and much more valuable and beautiful article than cotton can ever be made to be. Silk is yearly entering into more articles of consumption.

3298. Mr. *Ewart.*] Are there any other reasons of a more permanent nature than reasons of fashion?—Yes; because silk being itself a superior article, must ever be more fashionable in consequence of being more difficult of attainment by the lower classes.

3299. Mr. *Villiers.*] You alluded to some countries, with which you consider that our trade could be extended if the exchange of productions were less restricted; what countries did you allude to?—I alluded to corn-growing countries; if we were allowed to go to them for corn, we should export more of our manufactures.

3300. *Chairman.*] On what ground do you form that opinion?—In consequence of our not taking their corn, they are compelled either to manufacture for themselves or to go to a market that will take their produce.

3301. Mr. *Villiers.*] Would that also apply to the Brazils?—Yes; I think that if we took the produce of the Brazils upon better terms, the consumption of our manufactures would increase there very much.

3302. Then you are of opinion that it is not by protective duties that British trade can be extended, but by the absence of them?—Certainly; my opinion is, that all that the English manufacturers want is, extensive markets for our products, and a free interchange with other countries.

3303. There is in this country a great abundance of both capital and labour requiring employment?—There is no want of either in this country; there is simply a want of a free exchange of products with other countries.

3304. And without that extensive field of employment, there is great discontent and great uneasiness both among the manufacturers and the operatives?—I think so; the more trade is restricted the more likely is there to be distress.

3305. Mr *Ewart.*] Do you consider that the necessity for extending markets in order to give employment to capital, applies more to this country than to any other country?—I think so, because we are essentially a manufacturing country, and dependent upon manufactures, and because we have more capital, more machinery, more enterprize, and greater means of manufacturing than any other country.

3306. Mr. *Chapman.*] Then in consequence of those advantages, will not foreign countries come to us as the cheapest market?—They would come to us if we did not force them to manufacture for themselves.

3307. But if we can manufacture cheaper, still they will come?—But they have not the ability to come if we do not take that which they have to give in exchange; I believe our foreign trade is contingent on the one hand upon our prices being cheaper, and on the other hand upon the ability of any foreign country to purchase of us by our taking that which they can give us in exchange.

3308. *Chairman.*] Does not the cost of production of all these articles depend on the general price of food and lodging, and other expenses connected with the manufacture?—I do not think the high price of food at all regulates the price of commodities; generally when food is the highest goods are at the lowest.

3309. Will not every new opening of our trade increase the demand, and consequently add to the commerce of the country?—Unquestionably.

3310. Mr. *Villiers.*] When you say that goods are lowest when provisions are highest, you allude to the periods when the manufacturers and merchants throw a great quantity of goods upon the market at a loss?—Certainly; they are unable to sell them in the markets that they have been usually sold in, and in order to get rid of their product, they are induced to sell them at lower prices than they can afford.

3311. You mean to say, that although we have a great many advantages resulting from our having greater capital, better machinery, and being highly advanced in civilization, yet we have not some of the advantages of a new country, such as fertile and unoccupied land and plenty of food?—We have not. What this country most requires is, extent of demand abroad.

3312. We have come to that state at present, from being limited in the extent of our territory, and our population being extremely dense, that we require an import of food from other countries?—Yes.

3313. *Chairman.*] Is it not our refusal to receive food from other countries

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that limits our markets, and consequently lessens the demand?—I think to a very great extent; to a much greater extent than is usually believed, even by the advocates of the abolition of the corn laws.

3314. Mr. *Chapman.*] If the changes you recommend were to come into operation, do you think that this country would be more benefited by the export of silk to foreign countries than by the consumption of it in England?—We should have both advantages. We should not only have a consumption in England to the same extent, or greater, but we should have a much larger consumption abroad.

3315. You think the foreign trade would be more beneficial than the home consumption?—No; we should retain the home trade, and have the foreign trade in addition.

3316. Mr. *Ewart.*] Is not the best mode of increasing the home trade by extending foreign commerce?—I think it is.

Mr. *Joseph Whetstone*, called in; and Examined.

Mr. *J. Whetstone.*

3317. *Chairman.*] YOU live at Leicester?—I do.

3318. In what employment are you engaged?—I am engaged in the worsted trade.

3319. Have you been long in that trade?—Twenty years.

3320. What are the principal manufactures carried on in Leicester and Leicestershire?—The woollen and worsted hosiery manufacture.

3321. What proportion of that is manufactured for the home trade, and what for exportation?—It varies with the demand for exportation; it is difficult to estimate it, because in the export tables it is classed under a variety of articles; but I should say from the best information I can obtain, from one-seventh to one-tenth for exportation.

3322. To what country do your manufactures principally go?—To the United States.

3323. Have you any estimate of the number of people employed in Leicestershire in this trade?—The stocking frames are estimated at from 13,000, to 14,000, distributed over the county.

3324. How many weavers are there?—The same number as frames; and of winders and seamers, probably an equal number. It is estimated that about 30,000 persons on the whole are employed in the stocking manufacture, including spinners, dyers, and dressers.

3325. Does that include woolcombers and spinners of all classes?—Yes; the number of persons dependent upon it, including their families, are said to be 100,000.

3326. Are you able to state what are the wages per week of the persons so employed?—I have made an estimate; I should say that, of the 14,000; 2,000 do not earn more than from 6*s* to. 8*s*. a week, they are old men and young hands; 3,000 from 8*s*. to 10*s*.; 3,000 from 10*s*. to 12*s*.; 3,000 from 12*s*. to 16*s*., and 2,000 on fancy gloves and in wide frames, a new machine, which requires more skill, and makes a number of stockings at one time, from 16*s*. to 24*s*., before charges are deducted.

3327. Is it possible to estimate the wages of the others, making up the 30,000 persons whom you have stated?—I have not the detail; but the gross amount of the wages of labour is estimated to be about 800,000*l*. annually paid in our manufacture.

3328. Have you any idea of the ordinary rate of wages of labourers at Leicester?—It varies, but the average rate of wages in Leicester may be said to be about 15 *s*. to 18 *s*. a week for those engaged in the manufacture, and who are not weavers, such as woolsorters, combers, trimmers, dyers, &c.

3329. Where skill and judgment are required, the wages are higher?—Yes.

3330. Have you any estimate of the annual value of the manufactures?—It is variously estimated, and it varies with the price of the raw material, but I consider the average about 1,250,000 *l*.

3331. Are you able to form an estimate of the quantity of the raw material of wool which is employed annually, and of its value?—The estimated amount is from 16,000 to 20,000 packs of English wool, besides cotton; it is almost entirely English wool that is used in the stocking manufacture.

3332. Is there much foreign wool used in any part of Leicestershire?—There is not; there is only a very small proportion of foreign wool.

3333. Are the weavers employed by large manufacturers or by small masters?—By hosiers, who employ from 50 to 1,000 weavers, according to the extent of their business.

3334. Do the weavers generally own their frames, or do they hire them?—They hire them from the hosier.

3335. The wages you have stated include the hire of the frame?—They do.

3336. So large a portion of the manufacture being for home consumption, in what state is the trade at the present moment?—For the last two years it has been in an extremely depressed state indeed, particularly so during the last winter; I may say that our difficulties in the Leicester trade commenced with the entire absence of the American demand. In the spring of 1837, the American panic entirely stopped the demand from America.

3337. Mr. *Villiers.*] Then the trade has been bad these three years?—Yes, but the home trade rallied again at the end of that year.

3338. *Chairman.*] In what proportion were the manufacturers employed last winter?—It is difficult to arrive at an exact calculation, but from one-third to one-fourth of the whole of the weavers, and of those dependent upon them, were out of employment from November till May.

3339. Do you attribute that want of employment to the cessation of the demand from the United States, although the whole amount of your exports does not exceed from a seventh to a tenth of the whole amount of the manufacture?—It was the absence of the home trade. The home trade ordinarily commences in August, and continues up to March.

3340. Have not the agricultural labourers been well paid during the high price of provisions, and have they not been able to consume their usual quantity of these goods?—Certainly not. It is a matter of surprise to me, that those hosiers who send their travellers through the agricultural districts complain that the demand has fallen off as much in those purely agricultural districts as it has in the manufacturing districts. I ought to say that the manufacture of worsted and woollen stockings is almost entirely dependent for its demand upon the well doing and well-being of the working and industrious population of this country, and those immediately connected with them; it is not an article of luxury supplied to the higher classes, but it is an article of necessity to the working and middle classes.

3341. Is much business carried on in this trade by means of travellers?—Yes; the orders are taken by travellers.

3342. Do those travellers go through the whole country?—Yes.

3343. Is it from their reports that you now speak of the want of employment?—It is from the reports of the master hosiers who employ the travellers.

3344. Mr. *Villiers.*] To what do you ascribe the diminished demand for those goods?—To the high price of provisions, which has diminished the means of the labourer to purchase; because, if his food takes a larger proportion of his wages, it leaves him less to lay out in clothing, and furniture, and other articles.

3345. Have you had any experience with respect to the demand for your goods when provisions have been low?—Yes: it is the invariable rule in our trade that when provisions are cheap we have a good demand; it is a rule observed constantly by the manufacturers, and established as a maxim in the trade.

3346. *Chairman.*] Can you estimate, upon the average of years, what is the effect upon your Leicester trade of the price of food?—I have been at some pains to ascertain the effect upon the poor rates of the town, and I have abstracted from two parishes the details of their expenditure.

3347. What is the extent of population respecting which you have inquired?—In All-Saints parish, I think about 7,000; they are chiefly a manufacturing population; I find that for three cheap years, 1834, 1835, and 1836, the gross amount paid for poor rates was 3,495 *l.*; and in the three succeeding years, the three dear years, the amount is 4,679 *l.* I will deliver in a statement of the amount paid by the parish of All-Saints for the relief of the poor in every year from 1825 to 1840, inclusive; and of the amount paid in the parish of St. Margaret's in the years 1834, 1835, and 1836, and in the years 1837, 1838, and 1839.

(*The Witness delivered in the same, which is as follows:*)

Mr. *J. Whetstone.*

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SUMS paid by the PARISH of ALL-SAINTS, *Leicester*, for the Relief of the Poor.

Half-Year ending	—	Parish Year.	Average price of Wheat in the Year.
	£. s. d.	£. s. d.	
Michaelmas 1825 - -	603 15 4		
Lady-day 1826 - -	827 6 6		
		1,431 1 10	58/9
Michaelmas 1826 - -	1,059 5 5		
Lady-day 1827 - -	863 7 2		
		1,922 12 7	56/9
Michaelmas 1827 - -	833 17 9		
Lady-day 1828 - -	768 10 8		
		1,602 8 5	60/5
Michaelmas 1828 - -	746 11 10		
Lady-day 1829 - -	767 5 7		
		1,513 17 5	66/3
Michaelmas 1829 - -	936 14 7		
Lady-day 1830 - -	874 6 4½		
		1,811 10 11½	64/3
Michaelmas 1830 - -	875 6 6		
Lady-day 1831 - -	772 1 –		
		1,647 7 7	66/4
Michaelmas 1831 - -	702 19 1		
Lady-day 1832 - -	736 17 7		
		1,439 16 8	58/8
Michaelmas 1832 - -	870 19 4		
Lady-day 1833 - -	771 16 4		
		1,642 15 8	52/11
Michaelmas 1833 - -	701 9 5		
Lady-day 1834 - -	652 9 –		
		1,353 18 5	46/2
Michaelmas 1834 - -	751 10 5		
Lady-day 1835 - -	524 4 6		
		1,275 14 11	39/4
Michaelmas 1835 - -	677 17 10		
Lady-day 1836 - -	554 13 –		
		1,232 10 10	48/6
Michaelmas 1836 - -	464 1 9		
Lady-day 1837 - -	524 17 9		
		988 19 6	55/10
Michaelmas 1837 - -	853 7 6		
Lady-day 1838 - -	735 5 6		
		1,588 13 –	64/7
Michaelmas 1838 - -	831 11 6		
Lady-day 1839 - -	720 4 –		
		1,551 15 6	71/9
Michaelmas 1839 - -	700 – –		
Lady-day 1840 - -	840 – –		
		1,540 – –	

Sums Paid by ST. MARGARET'S PARISH, *Leicester*, for the Relief of the Poor.

	£.
In the year 1834 to March 1835 - - - -	3,200
— 1835 - - - - - - - -	3,000
— 1836 - - - - - - - -	3,150
TOTAL in Three Years - - - £.	9,350
— 1837 - - - - - - - -	5,101
— 1838 - - - - - - - -	3,917
— 1839 to March 1840 - - - -	3,922
TOTAL in Three Years - - - £.	12,940

3348. Mr. *Villiers.*] Have you observed whether that increased amount of poor rates, at times when provisions have been high, has been owing to an increased number of people who depended upon the parish, or owing to the increased expense of providing for them, owing to the cost of provisions being dear?—It has chiefly arisen from an increased number of paupers, in consequence of their being thrown out of employment by the absence of demand for their labour.

3349. Is not the parish put to more expense in feeding those who are dependent upon the parish when provisions are high?—Not so much additional expense, because I ought to explain, that the New Poor Law has only come into operation in Leicester in the last three years; very few comparatively were maintained in the workhouse before that period. In the parish of All Saints the workhouse was not capable of containing more than 30 persons, and the relief was nearly all out-door, and it did not depend so much upon the price of provisions as upon the number of persons seeking relief.

3350. The amount of relief was not increased in consequence of the price of provisions?—Not in the same degree as it is now, when they provide for the maintenance of those out of work, in the workhouse.

3351. *Chairman.*] To that table which shows the price of corn and the amount of the poor rates, can you also add the rate of wages in each of those years?—It is difficult to fix the exact rate of wages in each year. The article which we manufacture does not depend so much upon a fixed price paid for a particular quality, as upon the amount of labour which is put into that quality, and of course the manufacturers, when trade is slack and a great number of hands are seeking work, obtain more work for the same money.

3352. What has been the state of remuneration during the last two years, as compared with former years?—Wages have been much lower during the last two years since the absence of demand, as much in some articles as 10 per cent., and in some 20 per cent.

3353. Mr. *Villiers.*] Have you observed that it is the effect of a diminished demand to lower the price?—Yes, certainly.

3354. Wages depend upon the proportion of supply and demand for labour?—Undoubtedly.

3355. *Chairman.*] Have you ever known the working classes receive less wages than they have done during the last year?—I believe not.

3356. Have you ever known provisions higher than now?—I believe they were during the war, but I should say that the working classes have never been so badly off within my recollection as during the last year.

3357. Are the Committee to understand that those manufacturers who supply the agricultural districts have found that the demand for goods has decreased as much as in the manufacturing districts?—They complain to me that they have done so. I do not know it from my own knowledge, because I do not travel.

3358. But you are perfectly acquainted with those parties?—I know most of them. I perhaps ought to state, that such was the extreme distress in Leicester during the last winter, that we entered into a subscription, the manufacturers and wealthy inhabitants generally, to assist in relieving the poor, and 4,000 *l.* was raised by public subscription, which was expended between November and May in this year; and at one time as many as 10,700 persons were relieved from this fund weekly, independently of the parish allowance.

3359. Do you mean workmen and their families?—Yes; individuals, including children.

3360. Have you ever known so great destitution before among those operatives?—Never anything approaching to it.

3361. Mr. *Villiers.*] If the trade had improved between America and this country during that time, would there have been that distress?—The American trade does not usually arrive at that season of the year. It was at the season of the year when we ought to have had our home trade. Our home trade commences in August and terminates usually in March, when the foreign trade commences.

3362. If the American trade were now to revive, it would be a great advantage to that district?—It would.

3363. Mr. *Thornely.*] Does not the American trade begin in May, and last through the summer?—It begins usually a little sooner than May.

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3364. The Americans at that season of the year purchase your goods for their winter consumption?—They do; they are purchased in the summer.

3365. Mr. *Villiers.*] Do you know what it is that has restricted the intercourse between America and this country?—I am not myself directly engaged in the American trade, but I know gentlemen who are largely engaged in it. They are of opinion that it has been occasioned by the inability of the Americans to make remittances to this country for the goods they have purchased, which has arisen partly from our refusal to take what they could furnish us with in return.

3366. In what way would they make their remittances if we allowed them?—That would perhaps be better answered by those who have more experience in such mercantile transactions than I have. I have a very strong opinion that it would be very beneficial to take American produce.

3367. You are not aware by the removal of what restrictions we could restore the trade between America and this country?—My own opinion, from reading and observation is, that it is a very serious evil to refuse to take from the Americans their corn and produce, which they would give in exchange for our manufactures.

3368. *Chairman.*] You are aware that we take their cotton and tobacco?—Yes; but that only applies to the southern states. The northern and western states would be very glad to send us their corn and flour.

3369. Mr. *Villiers.*] Do you believe that the distress existing in Leicester would be diminished if the corn laws were modified?—I certainly entertain that opinion; not only as lowering the price of provisions, but as giving us a great extension of trade. They diminish our home trade in as great a degree as they do our foreign trade.

3370. Sir *Charles Douglas.*] Your opinion is in favour of an abolition of the corn laws?—Yes.

3371. A total abolition?—I would be very glad to see it, but I am afraid that cannot be obtained at present; my opinion is in favour of it.

3372. Mr. *Villiers.*] With a view to prevent this distress recurring that you have witnessed the last winter?—Certainly.

3373. *Chairman.*] You would wish the corn laws removed principally as a means of extending the outlet for our manufactures to the United States?—As far as the sale of our manufactures is concerned in the United States, it would be of great benefit to us.

3374. They have very little else in the northern United States but corn and flour to sell?—It is their staple produce.

3375. Are you aware of the amount of the protective duties which at present exist in this country against the importation of such worsted and woollen hosiery goods as you manufacture?—I believe it is 20 per cent.; practically, it does not affect our woollen hosiery, for there is not any competition that we have to fear on the Continent at present. The Saxons, who manufacture cotton stockings, have not yet manufactured worsted stockings; and I believe the entire removal of the protecting duties on worsted or woollen hosiery would not injure the worsted trade of this country in any degree.

3376. Do you speak now the opinion of the manufacturers themselves, that if the protecting duties on their worsted manufacture were taken off, it would not interfere with the British manufacture?—It is the opinion of our largest and principal manufacturers, that it would not have any injurious effect on our manufactures.

3377. Do you know of any woollen hosiery, or such woollen manufactures as Leicester produces, having ever been imported into England?—None has been imported to my knowledge.

3378. Is there any portion of the cotton manufacture of Leicester that would be affected by the removal of the protecting duties?—Yes, the glove manufacture would be affected; the Berlin gloves and linen gloves.

3379. Mr. *Villiers.*] But with respect to worsted goods, it is well known by the manufacturers that the duty is nugatory?—It is.

3380. They would not attach any importance to those protecting duties?—The bulk of our manufacturers would be glad to see them removed. We passed a resolution to that effect at a large meeting held in the spring of this last year; we had a large town's meeting, and resolutions were passed, declaring their willingness to abandon all protective duties on manufactures, if all prohibitory and protective duties on agricultural produce were also removed.

3381. *Chairman.*]

3381. *Chairman.*] Was that meeting called by the mayor?—I presided as mayor.

3382. Was that resolution the result of the opinions of the general aggregate of manufacturers in Leicester and the neighbourhood?—I believe it was.

3383. Was it carried unanimously?—It was carried unanimously, if I recollect rightly.

3384. Then you state it as your opinion, from what took place at that meeting, and from your intercourse with manufacturers individually, that the protective duties on worsted manufactures are nugatory, and that they would be perfectly willing to have all protective duties on every other branch removed, provided there was a free trade in corn and all other provisions?—They would.

3385. Mr. *Villiers.*] If they are nugatory, would they not consent to their being removed without any condition?—It would affect some part of our manufacture, the removal of the duty on cotton hosiery and cotton gloves; it would affect a branch of our trade which employs from 1,000 to 1,500 stocking frames.

3386. Sir *Charles Douglas.*] You consider the removal of those duties inseparable from the abolition of the corn laws?—I think it would be scarcely fair to ask the agriculturists to abandon their protection without the manufacturers were prepared to give up theirs.

3387. *Chairman.*] You think they ought to be simultaneously done?—It is desirable to return to a right principle as quickly as possible.

3388. Mr. *Chapman.*] You think that if the stocking-maker in Saxony were allowed to send his goods here without duty, it would operate injuriously to the stocking-maker at Nottingham?—They have already driven the Nottingham manufactures out of the United States.

3389. Mr. *Ewart.*] Do they interfere with your woollen hosiery?—No.

3390. Mr. *Chapman.*] Is there any possibility of stopping that?—The repeal of the corn laws would be a great advantage to our manufacturing population. Not only the immediate effect here would be to make provisions cheaper, but it would also have the effect of equalizing prices by advancing them on the Continent.

3391. And it would ultimately stop their manufacture?—I do not apprehend it would do that, but it would give us a fair chance of competition, and it would give the capital employed in our manufactures a chance of equal profit.

3392. Mr. *Villiers.*] Whereas we are now under a disadvantage?—A great disadvantage.

3393. You said, that you considered it would only be fair that if the duties on agricultural produce were removed, the protective duties on manufactures should be removed?—I speak as a manufacturer; I think I could not fairly ask the agriculturist to part with his protective duty, unless I was prepared to part with my own.

3394. Are you aware that the protective duties on manufactures have been reduced without any reduction of the protective duties on agricultural produce?—I was not aware of that.

3395. Have there not been considerable changes within the last 20 years in our protective and prohibitory system with respect to manufactures without any change in the protective system with respect to agriculture?—There have been some reductions, but I was not aware that, generally, there had been any alteration in our department.

3396. Do you know what has been the state of the market as to English wool lately?—It has been reduced very much; the price of the Leicestershire description of wool is not more than 28 *s.* a tod, that is about 1 *s.* a pound. Five years since, it was from 48 *s.* to 52 *s.* per tod, that is nearly from 1 *s.* 8 *d.* to 1 *s.* 10 *d.* a pound.

3397. To what do you attribute that fall?—It is attributed by many to the great use of cotton in manufacture, which has lessened the use of wool. Cotton is now substituted in a great variety of articles from its being so much cheaper than wool.

3398. Has that happened within the last five years?—It has.

3399. Mr. *Chapman.*] Is it not also attributable to the great import from Australia?—English wool is not affected so much by that. This country supplies a kind of wool for our manufacture which is not much substituted by foreign wools; the middle qualities of wool are chiefly British. Russia gives us very coarse wool, and Australia supplies fine Saxony wools, which were previously grown in Germany, and never grown to any extent in England.

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3400. *Chairman.*] Then the price of British wool is more affected by the diminution of the demand for manufactures than by anything else?—It is; it has affected the Yorkshire market equally with our own. Yorkshire is a very extensive market for the consumption of English wool. Leicester consumes but a small proportion compared with what is used in Yorkshire. Bradford is a large market for the consumption of English wool, and that has been affected by the loss of the American trade. The Committee are probably aware that long wool stuffs are admitted into the United States, almost duty free, and the long wool trade has felt the entire absence of the American demand more than any other branch of the raw material.

3401. Then the cessation of demand for cloth made from English long wool in the United States has been from their inability to pay for it rather than from any existing duty against it?—Exactly so.

3402. Mr. *Villiers.*] A bad home trade, if it arises from any cause, will be felt in the wool market?—Yes.

3403. *Chairman.*] What has been the effect of the depressed state of trade on the wool market, generally?—The wool market generally has been lowering in value; but we consider that the state of the currency also affects the value of raw materials, and wool has been affected by that as well as by other causes.

3404. Do you consider that the currency has affected your worsted hosiery?—It has affected the price of the article; wool is lower in consequence of the diminution of circulation, as well as other articles; what I mean is, that the sudden demand for bullion, arising from the importation of corn, has deranged the currency.

3405. Do not you believe that it is the decreased demand for the article which has chiefly caused the lowering of the price?—That has partly occasioned it. There have been failures in our trade. In the spinning trade of Leicester, 16 manufacturers were employed in spinning wool, and seven of those have failed during the last 12 months.

3406. What do you attribute that to?—Many of them to commercial embarrassment, and others to the entire absence of demand for their productions.

3407. Mr. *Chapman.*] They must have manufactured at a loss?—They must.

3408. Mr. *Ewart.*] You alluded to the reduction of the duty on the importation of foreign wool; what effect had that reduction of duty on the price of English wool?—It rather improved the price. It improved the woollen trade, because it requires a portion of foreign wool to be worked up with English wool.

3409. *Chairman.*] When did that take place?—In 1826 or 1827.

3410. What was the change in the duty?—The duty on foreign wool of 6*d.* a lb. was reduced to 1*d.*; and English wool was also allowed to be exported at the same rate. It was a concession on the part of the manufacturers to the agricultural interest.

3411. What were the effects of that alteration upon the woollen trade of the country generally?—The effect on the value of wool, was to increase the value of English wool; there was a considerable export of English wool commenced, which has gone on increasing up to the present time, and which has tended to advance very much the price of English wools. I would say, generally, that the free trade in wool which was then allowed, was beneficial to the English agriculturist.

3412. Mr. *Ewart.*] And to the manufacturer?—It did not do him any injury.

3413. *Chairman.*] Did not the free trade increase the commerce of the country both ways?—It benefited the agriculturist more than the manufacturer, because the wool that was then exported was not worked up here.

3414. Mr. *Ewart.*] You mentioned that the United States is the principal foreign market for your woollen manufactures; what other countries do your woollen manufactures go to?—A few worsted hosiery goods go to Germany; but a very large proportion to the United States.

3415. If we took the produce of Germany more freely than we do, would the trade to Germany increase?—The effect of it naturally must be to produce a freer interchange of commodities; we cannot sell unless we also purchase; it would benefit us undoubtedly.

3416. Do you think that our refusal to take the natural productions of Germany

many encourages the Germans to manufacture for themselves?—No doubt it does. The greatest advantage that would arise from the repeal of the corn laws would be to advance the price of food on the Continent, and lower it here; or rather would tend to equalize the price.

3417. *Chairman.*] Are the Committee to understand you to say, that the effect of the corn laws is to depress the price of corn abroad?—It is.

3418. And to render the difference between the English and the foreign market greater?—Yes, certainly.

3419. Mr. *Chapman.*] In those countries where manufactures are established, would not they be anxious to sell their manufactures to us as well as their corn?—They would be unable to do it, because we manufacture so much cheaper than they do. I do not apprehend that there is any danger to the manufacturing interest from the entire abolition of the protective duties.

3420. Then it being your opinion that we are able to manufacture cheaper, we should have no fear of competition with regard to manufactures if the trade were open?—I believe not; it is not our foreign trade which has fallen off so much the last two years: but it has been the home trade that has suffered in consequence of the high price of provisions. The industrious classes generally have been unable to lay out what they were accustomed to do in manufactured articles.

3421. If it is the wish of the British manufacturer to export his goods abroad, then *cæteris paribus*, would not the foreign manufacturer be equally anxious to send his goods here?—Certainly; but that must depend upon his being able to send them in competition with the English manufacturer.

3422. Mr. *Villiers.*] Have you any doubt that machinery is exported to a considerable extent for the purpose of establishing manufactories abroad?—That is going on daily. Stocking machines are being exported to the United States.

3423. Mr. *Chapman.*] If there are no corn laws in the United States, is not it your opinion that they will eventually manufacture cheaper than we do?—That is not my opinion.

3424. Mr. *Villiers.*] Though you say the export trade has increased, it has not increased in proportion to the population of the world, and to the markets we formerly had?—I have no doubt it is crippled by our protective system, but in spite of that it has continued to increase, which has been solely owing to the ingenuity and talent of our workmen, and the immense capital which is employed in this country.

3425. You consider the amount of exports to the whole world rather a fallacious test of our maintaining our ground in those markets to which we formerly traded?—Yes: our trade increases by far the most with our own colonies, where the principles of free trade are to a certain extent admitted and acted upon.

3426. Sir *Charles Douglas.*] What is the ground upon which you form the opinion that if the corn laws were done away you would be able to manufacture cheaper than they can abroad?—I do not say that we should be able to manufacture so much cheaper, but it would increase the cost of their production by raising the price of their wages.

3427. You mean to say that it would be equalized?—It would tend to equalize it.

3428. Do you consider that it would be a positive equalization?—We should preserve the natural advantages which we possess, which are very great; an easy transport of raw material, with large capitals, and the skill and talent of our workmen.

3429. Mr. *Villiers.*] The increased demand for corn abroad would raise the price abroad?—It would; and it would tend to send labour into its natural channel abroad.

3430. When you say that our trade is extending with our colonies, do you refer that extension of trade to the circumstance of their being our colonies, or to the circumstance of the trade being free?—To the circumstance of there being a freer system of intercourse with them than with other countries.

3431. The manufacturer does not prefer the colonies to the foreigner, if he has a market?—Certainly not.

3432. *Chairman.*] You have alluded to the effect of our corn laws on the foreign market. Are the Committee to understand that at present the price of their agricultural produce is so much depressed by our refusing to admit it that

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their capital is turned to manufacturing purposes, which otherwise would be applied to produce the raw material?—Undoubtedly.

3433. Then if the trade in corn was free, the price of corn and raw produce in foreign countries would rise, and approximate more to that in England, and their capital would be directed to grow the raw produce, instead of being applied to manufactures?—Unquestionably. The effect of our refusal to take their agricultural produce is to force the capital and talent of those countries into other channels.

3434. In speaking of the consumption of Leicester manufactures, you say that the market has been falling off for these two years; are the Committee to understand that that has been from the increasing poverty of the industrious classes of the country?—I imagine that to be the case.

3435. Have not also the artisans been obliged to give more labour, and to do more work for the same wages, in consequence of the pressure which has existed in Leicester?—Certainly, wages have been lower in consequence of it.

3436. Consequently the situation of the artisans in every way is more uncomfortable?—I never saw anything like the distress which there has been of late amongst the artisans employed in the stocking manufacture of Leicester.

3437. You are, no doubt, aware that in Leicester a few years ago there was an immense increase in building of new houses, perhaps to the number of 10,000 within the preceding six or seven years; can you state what is now the rent and occupation of those houses?—Leicester has increased very considerably within the last 20 years, but within the last year the effect, I believe, of this depression in trade has been to drive away a very great number of families to their parish settlements; the population of the town I have no doubt has diminished some 3,000 or 5,000 persons in consequence.

3438. Then one of the effects of this decrease of demand for the manufactures, is to render all those houses less productive?—It will have the effect of lowering the rents if they remain empty for any length of time.

3439. Judging from the present state of things, supposing no improvement to take place, what is likely to be the condition of things in another year?—We hope that we may expect a better harvest this year; if we have, we shall have a better home demand, and we are looking for better times. But if we have a bad harvest, I do not know what will become of the population. The effect would be to keep corn high, and to make the condition of the working population of the country bad; will leave our workmen almost destitute of employment, and the distress will be very great. Ours is a home manufacture, dependent upon the home market; and, upon the well-being of the working population generally, the prosperity of the manufacture of Leicester entirely depends.

3440. Are you quite certain, that the falling off in the demand for Leicester manufactures amongst the purely agricultural population, has been as great as amongst the manufacturing population?—The falling off has been as great; the hosiers who travel there, tell me that the wages of agricultural labourers are so low, that it leaves them nothing to lay out in manufactures; they have first to obtain the necessaries of life, and it leaves them nothing to lay out in stockings.

3441. Then although the price of food has increased, their wages have not increased in proportion?—Certainly not; in the agricultural districts and in the manufacturing districts wages are lower than they were two years ago.

APPENDIX.

— No. 1. —

AN ACCOUNT of the several ARTICLES IMPORTED into the United Kingdom, stating, in separate Columns, the Name of the Article, the Quantity Imported, Re-exported, and the Quantity entered for Consumption; the Rate of Duties Levied on each; the Net Amount of Duties Received by the Customs on each Article; the Price of the Article in Bond, on the Average of the Year 1839; and the Rate per Cent. which the Duty bears on the First Cost (or Bonded Price) of each Article.

NET PRODUCE OF THE DUTIES OF CUSTOMS ON ALL ARTICLES IMPORTED INTO THE UNITED KINGDOM.

SCHEDULE:	(A.) ARTICLES Imported in a Raw State to be used in our Manufactures *.		(B.) ARTICLES Imported Partially Manufactured.		(C.) ARTICLES Imported Manufactured.		(D.) ARTICLES Imported for Food †.		(E.) ARTICLES Prohibited.		(F.) ARTICLES Imported not properly belonging to any of the foregoing Heads.		TOTAL.	
	Number of Articles.	Produce of Duties.	Number of Articles.	Produce of Duties.	Number of Articles.	Produce of Duties.	Number of Articles.	Produce of Duties.	Number of Articles.	Produce of Duties.	Number of Articles.	Produce of Duties.	Number of Articles.	Produce of Duties.
		£.		£.		£.		£.		£.		£.		£.
1. Articles producing less than 100 *l.* each of Customs Duty.	104	2,661	41	705	93	2,087	36	886	- -	- -	75	1,711	349	8,050
2. „ from 100 *l.* to 500 *l.* each - do.	47	12,622	9	1,770	30	6,530	14	3,453	- -	- -	32	7,254	132	31,629
3. „ from 500 *l.* to 1,000 *l.* each - do.	17	12,561	5	3,369	14	9,856	4	2,615	- -	- -	5	3,655	45	32,056
4. „ from 1,000 *l.* to 5,000 *l.* each - do.	26	66,806	12	24,563	30	65,920	23	48,406	- -	- -	16	39,038	107	244,733
5. „ from 5,000 *l.* to 100,000 *l.* each do.	26	520,226	9	247,864	11	155,850	13	335,005	- -	- -	4	138,379	63	1,397,324
6. „ from 100,000 *l.* to 500,000 *l.* each do.	2	347,266	1	161,112	1	239,160	6	1,091,092	- -	- -	- -	- -	10	1,838,630
7. „ 500,000 *l.* each and upwards - do.	2	1,130,487	1	622,261	- -	- -	6	16,822,323	- -	- -	- -	- -	9	18,575,071
8. Articles on which no duty has been received	38	- -	23	Excess of Drawback, 5,398	35	- -	8	- -	19	- -	24	- -	147	Excess of Drawback, 5,398
	262	2,092,629	101	1,056,246	214	479,403	110	18,303,780	19	- -	156	190,037	862	22,122,095

For a Specification of the Receipt on the respective Articles, *see* the following pages.

* (A.) The limits of this class have been so far extended (in accordance, it is presumed, with the intention of the Committee) as to include some articles which, though not strictly in a raw state, have undergone only a slight degree of preparation.

† (D.) Into this class have been thrown not only those articles which contribute immediately to human subsistence, but also some which are used, chiefly or entirely, as the food of cattle; and others which would more correctly fall under the designation of condiments or stimulants, as spices, wine, and tobacco.

Inspector General's Office,
Custom House, London, 16 June 1840.

William Irving,
Inspector General of Imports and Exports.

SCHEDULE 1.—ARTICLES PRODUCING LESS THAN £.100 OF CUSTOMS DUTY.

Note.—The quantities Imported, Exported, and retained for Home Consumption, with the Net Amount of Duty, are stated for the Year 1838, the Accounts for the Year 1839 not having yet been finally adjusted; this rule has not been followed, however, in the case of a few Articles on which the Rates were altered in the former Year: with regard to these, the Imports, Exports, Consumption, and Net Receipt of 1839 have been substituted. The Rates of Duty inserted throughout the statement are those chargeable in 1839.

The Sum exhibited as the Net Receipt of Duty will not, in every instance, be found to correspond precisely with the Amount which would be obtained by applying the Rate shown in the succeeding column to the Quantity retained for Home Consumption; the differences are to be attributed to the operation of the additional Duty of one-fifth levied on Goods imported in Belgian and Portuguese vessels, to abatements on the ground of damage, &c.

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties Received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—ARTICLES IMPORTED IN THE RAW STATE TO BE USED IN OUR MANUFACTURES.				£. s. d.	£. s. d.		
Alkali, natural, imported from places within the limits of the East India Company's charter — *cwts. qrs. lbs.*	- - -	- - -	4 0 0	– 2 – per cwt. -	– 8 –		
Alum — *cwts. qrs. lbs.*	132 0 2	130 3 16	1 0 14	– 17 6 — -	– 19 8		
— roch — *cwts. qrs. lbs.*	9 1 10	- - -	9 1 10	– 11 8 — -	5 8 11		
Amber, rough — *lbs.*	9,513	7,675	804	– – 6 per lb. -	20 2 –		
Amboyna, or Kyabucca wood — *tons. cwts. qrs. lbs.*	- - -	3 17 1 22	5 15 3 13	10 – – per ton -	65 8 10		
Annotto, roll — *cwts. qrs. lbs.*	279 2 26	101 1 7	55 3 15	– 4 – per cwt. -	13 16 3		
Antimony ore — *tons. cwts. qrs. lbs.*	112 11 0 8	38 14 1 3	709 18 3 0	– 1 – per ton -	36 13 3		
Arsenic — *cwts. qrs. lbs.*	249 3 25	75 2 8	174 1 17	– 8 – per cwt. -	69 19 3		
Ashes, not otherwise enumerated — *value*	£. 9 5 –	- - -	£. 9 5 –	20 – – p'ct. ad val.	1 4 7		
Asphaltum, or bitumen judaicum — *tons*	1,857	380	1,481	– 1 – per ton -	77 19 7		
Beef wood, unmanufactured, imported from New South Wales (and Van Diemen's Land) — *tons. cwts. qrs. lbs.*	34 9 2 3	0 16 3 14	33 12 2 17	– 5 – — -	8 8 2		
Benjamin, or benzoin — *cwts. qrs. lbs.*	1,350 0 19	475 3 18	107 1 0	– 4 – per cwt. -	23 7 5		
Brazil wood — *tons. cwts. qrs. lbs.*	725 1 1 27	362 6 3 20	21 2 0 20	2 – – per ton -	42 18 6		
Brazilletto wood:							
from British possessions — *tons. cwts. qrs. lbs.*	8 7 2 14	- - -	65 4 2 2	– 3 – — -	9 4 6		
from other places — *tons. cwts. qrs. lbs.*	- - -	- - -	- - -	– 4 6 — -	- - -		
Canes, viz.:							
bamboo — *number*	297,140	133,821	305,820	– 5 – per 1,000 -	81 6 8		
reed — *number*	217,912	- - -	222,712	– 5 – — -	55 14 8		

(*continued*)

SCHEDULE 1.—ARTICLES PRODUCING LESS THAN £.100 OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties Received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—Articles imported in the Raw State to be used in our Manufactures—*continued.*				£. s. d.	£. s. d.		
Coals - - - - - - - - - *tons. cwts. qrs. lbs.*	7 13 2 25	- - -	6 2 1 9	2 – – per ton -	12 4 9		
Cobalt - - - - - - - - - - *cwts. qrs. lbs.*	182 0 1	- - -	182 0 1	– 1 – per cwt. -	9 1 11		
Cochineal dust:							
the produce of, and imported from any British possession - *lbs.*	- - -	- - -	- - -	– – 1 per lb. -	- - -		
otherwise imported - - - - - - - - - *lbs.*	970	183	2,543	– – 2 — -	17 3 6		
Coir, old, and fit only to be made into mats - *tons. cwts. qrs. lbs.*	167 13 0 26	- - -	203 16 1 21	– 5 – per ton -	50 18 8		
Copper ore:							
the produce of, and imported from any British possession within the limits of the East India Company's charter, or in America - - - - - - - - - *cwts. qrs. lbs.*	4 2 10	- - -	4 2 10	– 1 – per cwt. -	– 4 7		
otherwise imported - - - - - - - *cwts. qrs. lbs.*	538,338 2 8	7 1 22	10 0 24	– 12 – — -	6 2 7		
Coral:							
in fragments - - - - - - - - - - *lbs.*	5,162	5,057	19 admitted free, 396	– 1 – per lb. -	– 19 –		
whole, unpolished - - - - - - - - - *lbs.*	- - -	12	5	– 5 6 — -	1 7 6		
ditto - ditto of British fishing, or taking - - - *lbs.*	- - -	- - -	- - -	– – 6 — -	- - -		
Crystal, rough - - - - - - - - - *value*	£. 41 17 –	- - -	£. 41 17 –	20 – – p'ct. ad val.	8 7 4		
Down - - - - - - - - - - - *lbs.*	1,417	693	1,182	– 1 3 per lb. -	73 17 6		
Feathers:							
Paddy bird - - - - - - - - - *lbs. oz.*	74 9	57 14	45 9	– 1 – — -	3 17 6		
not otherwise enumerated, undressed - - - *value*	£. 339 8 –	£. 190 – –	£. 149 8 –	10 – – p'ct. ad val.	17 18 10		
Gamboge - - - - - - - - - *cwts. qrs. lbs.*	221 3 0	212 2 24	99 0 22	– 4 – per cwt. -	19 19 10		
Glue, viz.: clippings, or waste of any kind, fit only for making glue, *value*	£. 3,542 15 9	£. 861 – –	£. 2,681 15 9	1 – – p'ct. ad val.	31 9 5		
Granilla - - - - - - - - - *cwts. qrs. lbs.*	54 0 10	- - -	125 2 22	– 1 – per cwt. -	6 6 7		
Gypsum - - - - - - - - - *tons. cwts. qrs. lbs.*	41 12 1 19	6 9 2 0	35 2 3 19	1 11 8 per ton -	55 13 3		
—— the produce of, and imported from any British possession, *tons. cwts. qrs. lbs.*	29 16 0 0	- - -	29 16 0 0	– 1 3 — -	1 17 3		
Hair or wool:							
camels' - - - - - - - - - - - *lbs.*	- - -	24,826	12	– – 1 per lb. -	– 1 –		
the produce of, and imported from any British possession *lbs.*	- - -	- - -	- - -	duty free - - -	- - -		
Hair: cow, ox, bull, or elk - - - - - - *cwts. qrs. lbs.*	1,130 1 3	96 3 19	1,014 3 9	– – 6 per cwt. -	27 16 11		
Hones - - - - - - - - - - *number*	14,172	5,002	6,473	1 3 – per 100 -	74 15 8		
Hoofs of cattle - - - - - - - - - *value*	£. 774 16 3	- - -	£. 774 16 3	1 – – p'ct. ad val.	7 15 4		

| | | |

SCHEDULE 1.—ARTICLES PRODUCING LESS THAN £.100 OF CUSTOMS DUTY.—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties Received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—Articles imported in the Raw State to be used in our Manufactures—*continued.*				£. s. d.	£. s. d.		
Skins, ounce, undressed *number*	3	- - -	3	- 7 6 each	1 2 6		
—— panther, undressed *number*	81	31	43	- 2 6 — -	5 7 6		
—— racoon, undressed *number*	202,811	172,174	527	- - 2 — -	4 19 10		
—— —— ditto, imported from any British possession in America *numb.*	1,673	1,439	565	- - 1 — -	2 7 1		
—— sable, undressed *number*	38	- - -	38	- 2 6 — -	4 15 -		
—— tiger, undressed *number*	173	2	171	- 2 6 — -	21 12 6		
—— weasel, undressed *number*	1,893	4	1,906	- 4 9 per 100	4 10 9		
—— wolf, undressed *number*	2,205	1,311	371	- - 6 each	9 5 6		
—— —— ditto, imported from any British possession in America *number*	2,008	5,856	1,269	- - 3 — -	15 17 9		
—— wolverings, undressed *number*	8	- - -	14	- 1 - — -	- 14 -		
—— —— ditto, imported from any British possession in America *number*	991	659	1,545	- - 6 — -	38 12 6		
—— skins or furs, or pieces of skins or furs, raw or undressed, not particularly enumerated *value*	£.594 18 4	£.110 - -	£.484 18 4	20 - - p' ct. ad val.	88 4 4		
Steel scraps *tons. cwts. qrs. lbs.*	22 5 0 15	- - -	22 5 0 15	- 12 - per ton	13 7 -		
Stones, emery *tons*	1,410	601	719	- 1 - —	68 10 3		
—— polishing *value*	£.55 5 -	- - -	£.55 5 -	5 - - p' ct. ad val.	3 7 3		
—— pumice *tons. cwts. qrs. lbs.*	148 6 3 14	- - -	154 12 0 5	- 5 - per ton	38 13 2		
—— rag *value*	£.204 - -	- - -	£.204 - -	20 - - p' ct. ad val.	40 16 -		
—— slates, not otherwise enumerated *value*	£.- 1 -	- - -	£.- 1 -	66 10 - —	- - 8		
—— whet *number*	1,261	- - -	2,327	- 8 9 per 100	9 5 2		
Straw, or grass, for platting *cwts. qrs. lbs.*	3,406 2 13	37 1 -	3,453 1 26	- - 1 per cwt.	14 11 -		
Tails, buffalo, bull, cow, or ox *cwts. qrs. lbs.*	77 3 26	- - -	77 3 26	- - 6 —	1 19 -		
Talc *lbs.*	3,004	- - -	454	- - 8 per lb.	15 2 8		
Teasles *number*	867,200	- - -	867,200	- 1 - per 1000	32 11 2		
Teeth, viz. sea cow, sea horse, or sea morse *cwts. qrs. lbs.*	88 2 10	33 1 1	73 1 17	- 1 - per cwt.	2 9 11		
Terra sienna *cwts. qrs. lbs.*	216 3 24	- - -	347 2 6	- 4 - —	69 10 3		
Tin ore *cwts. qrs. lbs.*	0 2 0	- - -	0 2 0	- 10 - —	- 5 -		
Tornsal, or Turnsole *cwts. qrs. lbs.*	2 0 0	- - -	2 0 0	- 5 - —	- 10 -		
Weld *cwts. qrs. lbs.*	907 1 25	- - -	907 1 25	- 1 - —	45 7 8		
Woad *cwts. qrs. lbs.*	47 2 2	- - -	47 2 2	- 1 - —	2 7 6		
Wood, lancewood, timber or masts *loads and feet*	- - -	- - -	56 9	- 10 - per load	28 1 11		
Wool, beaver (not cut or combed) *lbs.*	6	7	6	- 1 7 per lb.	- 9 6		
—— coney *lbs.*	2,054	- - -	2,054	- - 2 —	17 2 4		
—— hares *lbs.*	272	- - -	272	- - 2 —	2 5 4		
—— red, or viainia *lbs.*	715	380	348	- - 6 —	18 4 6		
				£.	2,661 - -		

(B).—Articles Imported, partially Manufactured.

Bark, extract of, or of other vegetable substances, to be used only for tanning leather:																			
from British possessions	*cwts. qrs. lbs.*	-	-	-	-	-	-	-	-	-	£.	s.	d.	1 per cwt.	-		—		
from other parts	*cwts. qrs. lbs.*	31	3	14	-	-	-	31	3	14	-	3	-	—	-	4	15	8	
Borax, refined	*cwts. qrs. lbs.*	197	1	18	85	2	25	102	1	9	-	10	-	—	-	60	13	4	
Brimstone, refined, or in rolls	*cwts. qrs. lbs.*	1,146	1	3	172	0	24	1	1	10	-	6	-	—	-	-	8	-	
Copper, unwrought; viz., in bricks or pigs, rose copper, and all cast copper: the produce of and imported from any British possession within the limits of the East India Company's charter	*cwts. qrs. lbs.*	-	-	-	-	-	-	-	-	-	-	9	2	—	-		—		
otherwise imported	*cwts. qrs. lbs.*	2,083	0	2	1,473	3	18	3	3	2	1	7	-	—	-	5	1	9	
Copper, in part wrought; viz., bars, rods, or ingots, hammered or raised: the produce of and imported from any British possession within the limits of the East India Company's charter	*cwts. qrs. lbs.*	-	-	-	-	-	-	-	-	-	1	11	3	—	-		—		
otherwise imported	*cwts. qrs. lbs.*	16	2	14	-	-	-	13	0	13	1	15	-	—	-	22	19	-	
Copperas, green	*cwts. qrs. lbs.*	5	1	24	-	-	-	5	1	24	-	5	-	—	-	1	7	4	
Coral, whole polished	*lbs.*	15			260			4			-	12	-	per lb.	-	2	3	-	
Hoops of wood:																			
not exceeding six feet long	*number*	11,644			-	-	-	11,644			-	5	-	per 1,000	-	3	8	3	
exceeding six, and not exceeding nine feet long	*number*	31,750			-	-	-	31,750			-	7	6	—	-	11	18	2	
exceeding nine, and not exceeding 12 feet long	*number*	76,805			-	-	-	76,805			-	10	-	—	-	38	8	1	
exceeding 12, and not exceeding 15 feet long	*number*	6,900			-	-	-	6,900			-	12	6	—	-	2	8	10	
exceeding 15 feet long	*number*	-	-	-	-	-	-	-	-	-	-	15	-	—	-		—		
Iron, slit or hammered into rods, and iron drawn or hammered, less than three-quarters of an inch square	*cwts. qrs. lbs.*	242	2	7	-	-	-	242	2	7	-	5	-	—	-	60	12	10	
—— cast	*value*	£. 189	14	10	-	-	-	£. 189	14	10	10	-	-	per ct. ad val.		18	17	6	
Latten, shaven	*cwts. qrs. lbs.*	3	1	6	-	-	-	3	1	6	-	6	-	per cwt.	-	-	19	10	
Metal; viz., bell metal	*cwts. qrs. lbs.*	101	2	11	99	0	13	5	0	18	1	-	-	—	-	5	3	4	
Oil of linseed	*tuns. hds. galls.*	3	3	46	3	2	49	-	-	-	39	18	-	per tun.	-		—		
—— —— imported from any British possession	*tuns. hds. galls.*	1	2	20	1	1	12	2	0	23	1	-	-	—	-	2	1	11	
Oil of rapeseed	*tuns. hds. galls.*	0	1	4	-	-	-	0	1	4	39	18	-	—	-	10	13	9	
—— —— imported from any British possession	*tuns. hds. galls.*	4	0	25	-	-	-	4	2	27	1	-	-	—	-	4	12	2	
Oil, walnut	*lbs.*	604			-	-	-	6			-	-	6	per lb.	-	-	3	-	
Platting, or other manufactures, to be used in, or proper for making hats or bonnets of bast, cane, or horsehair	*lbs.*	24¼			-	-	-	24¼			1	-	-	—	-	24	5	-	
Sal ammoniac	*cwts. qrs. lbs.*	259	3	25	178	2	7	0	1	26	-	1	-	per cwt.	-		—		
Skins, deer, Indian, half-dressed	*number*	3			-	-	-	3			-	-	2	each	-	-	-	6	
—— goat, tanned	*number*	4,969			1,004			16			2	-	-	per dozen	-	2	13	4	
—— kid, dressed and dyed, or coloured	*number*	1,302			-	-	-	1,182			-	15	-	per 100	-	8	17	6	
—— lamb, tanned or tawed	*number*	11,679			1,960			6,807			-	10	-	—	-	34	-	9	
—— ditto ditto and dyed or coloured	*number*	74			-	-	-	74			-	15	-	—	-	-	11	-	
—— sheep, tanned or tawed	*number*	3,613			533			2,892			2	-	-	—	-	57	16	11	
—— —— dressed in oil	*number*	852			-	-	-	852			4	-	-	—	-	34	1	7	
—— squirrel, tawed	*number*	1,585			-	-	-	1,585			-	17	6	—	-	13	17	5	
Spelter, not in cakes	*cwts. qrs. lbs.*	1,059	3	3	603	3	4	33	3	24	-	10	-	—	-	17	19	5	
Steel, unwrought, prepared in, and imported from any British possession in Asia, Africa, or America	*tons. cwts. qrs. lbs.*	-	-	-	-	-	-	0	8	3	17	-	1	per ton.	-	-	-	6	
—— otherwise imported	*tons. cwts. qrs. lbs.*	497	1	2	24	648	0	1	3	- - 3	3	0	6	20	-	p'r ct. ad val.	7	10	3
										value £. 45	16	2							
Stones, marble paving, each not more than two feet square, unpolished	*feet & inches*	4,022	7		-	-	-	22	7		-	-	6	p'r ft. square superficial measure		-	11	4	

(continued)

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(B.)—Articles Imported, partially Manufactured—*continued.*				£. s. d.	£. s. d.		
Stones, paving, not of marble - - - - - *feet & inches*	750 1	- - -	750 1	– 12 – p'r 100 ft. sq. superficial measure.	4 10 2		
Tarras - - - - - - - - - - - *bushels*	211	- - -	211	– 1 3 p'r bushel -	10 13 9		
Tin - - - - - - - - - - *cwts. qrs. lbs.*	18,240 3 12	22,765 2 6	36 1 16	– 15 – per cwt. -	27 14 4		
Vermilion - - - - - - - - - - *lbs.*	30	5,156	973	– – 6 per lb. -	24 6 6		
Wood; viz.							
Anchor stocks - - - - - - - - *number*	9	- - -	9	– 8 4 per piece -	3 15 –		
ditto, imported from any British possession in America *number*	- - -	- - -	- - -	– – 10 — -	—		
Beech plank, two inches thick or upwards - - *loads, feet*	- - -	- - -	- - -	2 8 9 per load of 50 cubic feet.	—		
ditto of any British possession in America, and imported directly from thence - - - - - *gt. hds. qr. num.*	0 0 18	- - -	0 0 18	– 8 4 per 120 -	– 1 3		
Boards, linn or white, for shoemakers:							
under four feet long, and under six inches thick *gt. hds. qr. num.*	0 0 8	- - -	0 0 8	6 16 6 — -	– 9 1		
four feet long, or six inches thick or upwards *gt. hds. qr. num.*	- - -	- - -	- - -	13 13 – — -	—		
Wood; boards, oak:							
under two inches thick and under 15 feet long *gt. hds. qr. num.*	0 0 12	- - -	0 0 2	18 1 – — -	– 6 1		
ditto - ditto - and if 15 ft. lg. or upwards *gt. hds. qr. num.*	0 0 10	- - -	0 0 10	36 2 – — -	3 – 2		
Boards, paling or outside slabs, hewn on one side:							
not exceeding 7 ft. lg. and not above 1½ inches thick *gt. hds. qr. num.*	28 1 29	- - -	24 2 15	2 – – — -	49 5 –		
ditto - ditto - of any British possession in America, and imported directly from thence - - *gt. hds. qr. num.*	- - -	- - -	- - -	– 5 – — -	—		
exceeding seven and not exceeding 12 feet long, and not above 1½ inches thick - - - - - *gt. hds. qr. num.*	10 3 13	- - -	11 0 13	4 – – — -	44 8 6		
ditto - ditto - of any British possession in America, and imported directly from thence - - *gt. hds. qr. num.*	4 3 10	- - -	4 3 10	– 10 – — -	2 8 4		
Boards, pipe, above five feet three inches long, not exceeding eight feet long, and under eight inches square *gt. hds. qr. num.*	22 2 13	21 0 15	5 0 5	9 3 – — -	46 2 8		
—— —— exceeding eight feet long, and under eight inches square - - - - - - - - *gt. hds. qr. num.*	1 3 7	1 3 7	- - -	18 6 – — -	—		
—— —— exceeding five feet three inches long, and under eight inches square, of the British possessions in America, and imported directly from thence - - - - *gt. hds. qr. num.*	0 0 9	- - -	0 0 9	– 19 6 — -	– 1 6		
Boards of all sorts, not otherwise enumerated, of any British possession in America, and imported directly from thence *gt. hds. qr. num.*	4 0 22	2 0 0	2 0 24	– 8 4 — -	1 15 1		
Spokes for wheels:							
not exceeding two feet long - - - - - *number*	- - -	- - -	- - -	3 7 4 per 1,000 -	—		
exceeding two feet long - - - - - - *number*	60	- - -	60	6 14 8 — -	– 8 1		
of all sorts of any British possession in America, and imported directly from thence - - - - - - *number*	27,945	- - -	33,125	– 6 4 — -	10 9 9		
Yarn, camel or mohair - - - - - - - - *lbs.*	20,546	14,311	3,800	– – 1 per lb. -	16 8 1		
				£.	705 – –		

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(C.) Articles Imported Manufactured.

Almond paste - - - - - - - - - - *value*	£. 21 11 –	£. 3 – –	£. 18 11 0	60 –	– p' ct. ad val.	10 19 5
Amber, manufactures of, not otherwise enumerated - - *lbs. and oz.*	4 3	- - -	4 3	– 12	– per lb. -	2 10 3
Bast ropes, twines, and strands - - - - - *cwts. qrs. lbs.*	3 1 15	- - -	3 1 15	– 10	– per cwt. -	1 13 11
Beads, amber - - - - - - - - - - *lbs. and oz.*	1,665 1	2,816 6	2 1	– 12	– per lb. -	1 4 9
—— crystal - - - - - - - - - - *number*	57	- - -	57	1 8	6 per 1,000 -	– 1 7
—— jet - - - - - - - - - - - *lbs.*	½	- - -	½	– 3	2 per lb. -	– 1 7
Blacking - - - - - - - - - *cwts. qrs. lbs.*	3 3 16	90 3 2	2 2 24	3 12	– per cwt. -	9 15 5
Bottles of earth or stone, empty - - - - - *number*	22	- - -	22	– –	6 per dozen -	– 1 –
—— of glass, covered with wicker - - - - *quarts*	29,788	34,448	198, weighing 3c. oq. 12lbs.	1 2	– per doz. qts. and further 4 *l.* per ct.	30 12 8
Bronze, manufactures of, other than works of art - - *value*	£. 290 5 –	£. 8 – –	£. 282 5 –	30 –	– p' ct. ad val.	84 13 6
Candles, spermaceti - - - - - - - - - *lbs.*	817	200	6	– 2	6 per lb. -	– 15 –
—— tallow - - - - - - - - - *cwts. qrs. lbs.*	1,031 0 24	1,396 0 17	0 2 13	3 3	4 per cwt. -	1 19 1
—— wax - - - - - - - - - - - *lbs.*	285½	79	138½	– 2	6 per lb. -	17 8 3
Canes, viz. walking canes or sticks, mounted, painted or otherwise ornamented - - - - - - - - - *value*	£. 644 10 8	£. 115 – –	£. 529 10 8	20 –	– p' ct. ad val.	94 2 2
Carmine - - - - - - - - - - *ounces*	150	- - -	316	– –	6 per oz. -	7 18 –
Casks, empty - - - - - - - - - - *value*	£. 172 10 1	£. 60 – –	£. 112 10 1	50 –	– p' ct. ad val,	61 1 10
Casts of busts, statues, or figures - - - - *cwts. qrs. lbs.*	103 0 8	0 3 17	100 3 13	– 2	6 per cwt. -	12 15 5
Chalk, prepared or otherwise manufactured, and not otherwise enumerated - - - - - - - - - - *value*	£. 266 – –	- - -	£. 266 – –	10 –	– p' ct. ad val.	26 12 0
Citric acid - - - - - - - - - - - *lbs.*	1,549	239	1,310	– –	6 per lb. -	34 4 6
Copper in plates, and copper coin :—						
The produce of, and imported from any British possession within the limits of the East India Company's Charter *cwts. qrs. lbs.*	- - -	- - -	- - -	– 15	– per cwt. -	—
Otherwise imported - - - - - - *cwts. qrs. lbs.*	3,472 3 2	4,375 1 9	3 2 24	1 10	– — -	5 11 5
Corks, ready made - - - - - - - - - - *lbs.*	14,838	13,285	265	– 7	– per lb. -	90 14 4
Crayons - - - - - - - - - - - *value*	£. 68 15 –	- - -	£. 68 15 –	40 –	– p' ct. ad val.	27 10 1
Crystal, cut, or in any way manufactured, except beads - - *value*	£. 84 14 8	- - -	£. 84 14 8	30 –	– — -	25 8 5
Dice - - - - - - - - - - - - *pair*	1	- - -	1	1 6	2 per pair -	1 6 2
Enamel - - - - - - - - - - - *lbs.*	7	- - -	7	– 7	2 per lb. -	2 10 2
Essence not otherwise enumerated - - - - - - *lbs.*	28	22	23	– 4	6 per lb. -	5 3 8
Extract or preparation of liquorice - - - - - *value*	£. 1 – –	- - -	£. 1 – –	75 –	– per cent. ad val. or at the option of the importer, 10*s.* per lb.	– 15 –
—— nux vomica - - - - - *lbs.*	2¼	- - -	2¼	75 –	–	1 2 6
—— vitriol - - - - - - *value*	£. 2 9 –	- - -	£. 2 9 –	25 –	–	– 12 3
—— any article not particularly enumerated *value*	£. 207 12 6	£. 120 – –	£. 87 12 6	20 –	–	17 10 8
—— ditto, entered by weight - - *lbs. oz.*	6 1	- - -	5 9	– 10	– per lb. -	2 15 7
Feathers, ostrich, dressed - - - - - - *lbs. oz.*	16 1	4 6	13 10	1 10	– per lb. -	20 9 6
Garnets, cut - - - - - - - - - - *lbs. oz.*	44 5	41 5	25 6	1 10	– per lb. -	38 6 4
Gauze of thread - - - - - - - - - - *value*	£. 23 6 –	£. 2 – –	£. 21 6 –	30 –	– p' ct. ad val.	6 7 10
Glass, crown glass, or any kind of window glass (not plate or German sheet glass) - - - - - - - *cwts. qrs. lbs.*	875 3 25	861 1 27	8 0 1	8 6	8 per cwt. -	66 16 –
Gunpowder, imported by licence - - - - *cwts. qrs. lbs.*	0 1 10	- - -	0 1 10	3 –	– per cwt. -	1 – 4
Harp or lute strings, silvered - - - - - - *value*	£. 102 3 –	- - -	£. 102 3 –	20 –	– p' ct. ad val.	20 8 7
Hats or bonnets, of bast, cane, or horsehair :—						
Each not exceeding 22 inches in diameter - - *number*	47	41	6	1 –	– per dozen -	– 10 –
Each exceeding 22 inches in diameter - - - *number*	6	- - -	6	2 –	– —	1 – –
Hats made of or mixed with felt, hair, wool, or beaver - *number*	2,503	3,328	31	0 10	6 each -	16 5 6
Jewels, emeralds, rubies, and other precious stones (except diamonds) set - - - - - - - - - - *value*	£. 690 – –	£. 245 – –	£. 445 – –	20 –	– p' ct. ad val.	89 – –
Ink for printers - - - - - - - - - *cwts. qrs. lbs.*	154 3 20	0 0 12	165 3 15	– 10	– per cwt.	83 6 4

(*continued*)

SCHEDUDE 1.—ARTICLES PRODUCING LESS THAN £. 100 OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties Received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(C.) Articles Imported Manufactured—*continued.*				£. s. d.	£. s. d.		
Lamp Black *cwts. qrs. lbs.*	1 1 2	- - -	1 1 2	1 – – per cwt.	1 5 4		
Magna Græcia ware *value*	£. 1,484 4 –	- - -	£. 1,484 4 –	5 – – p' ct. ad val.	74 4 2		
Maps or charts, plain *number*	4,253	161	4,013	– – 1 each map or chart, or part thereof	16 14 5		
——— coloured *number*	4,045	899	3,402	– – 2 —	28 8 4		
Mattresses *value*	£. 204 14 –	£. 15 – –	£. 189 14 –	20 – – p' ct. ad val.	38 – –		
Medals, not gold or silver *value*	£. 67 11 –	£. 25 – –	£. 42 11 –	5 – – —	2 2 7		
Models of cork or wood *value*	£. 224 16 –	£. 8 – –	£. 216 16 –	5 – – —	10 16 11		
Morphia, and its salts *lbs. oz.*	2 2	- - -	2 2	– 16 – per lb.	1 14 –		
Oil of bays *lb.*	720	- - -	2,970	– – 3 —	37 2 6		
Oil, chemical, essential, or perfumed, viz.—							
of cloves *lb. oz.*	696 0	653 2	6 0	– 14 – per lb.	4 4 –		
of mint *lb. oz.*	478 0	59 0	425 0	– 4 – —	85 – –		
Otto of roses *lb. oz.*	1,308 14	343 10	941 11	– 1 4 —	71 3 5		
Orange flower water *lb.*	11,310	102	12,167	– – 1 —	50 13 11		
Orsedeu *lbs.*	4,989	7,036	569	– – 6 —	14 5 6		
Painters' colours not particularly charged, manufactured *value*	£. 882 4 3	£. 55 – –	£. 827 4 3	10 – – p' ct. ad val.	82 14 5		
Paintings on glass *value*	£. 551 7 0	£. 10 – –	£. 541 7 – ; 17 c. 1 q. 7 lbs.	5 – – per do. and further 4*l.* p' c. of glass	96 7 2		
Parchment *sheets*	24	- - -	36	– 10 – p' doz. sheets	1 10 –		
Pasteboards *cwts. qrs. lb.*	7 0 16	6 2 8	0 2 8	3 8 2 per cwt. -	1 19 0		
Perfumery, not otherwise charged *value*	£. 95 7 –	£. 31 – –	£. 64 7 –	20 – – p' ct. ad val.	12 17 5		
Pewter, manufactures of, not otherwise enumerated *value*	£. 20 17 6	- - -	£. 20 17 6	20 – – —	4 3 6		
Pots, melting for goldsmiths *number*	23,656	712	25,593	– 3 2 per 100 -	40 11 5		
—— of stone *value*	£. 5 10 –	- - -	£. 5 10 –	30 – – p' ct. ad val.	1 13 –		
Powder, viz. hair-powder *cwts. qrs. lb.*	0 0 17	- - -	0 0 17	9 15 – per cwt. -	1 9 8		
——— ditto, perfumed *cwts. qrs. lb.*	0 2 5	0 1 3	0 0 27	13 13 – — -	3 7 1		
Sal limonum *lbs.*	6	- - -	6	– 4 9 per lb. -	1 8 6		
Snuff *lbs.*	557	791	294	– 6 – — -	88 8 5		
Spa ware *value*	£. 88 17 –	- - -	£. 88 17 –	30 – – p' ct. ad val.	27 15 8		
Starch *cwts. qrs. lb.*	9 3 27	9 3 26	0 0 1	9 10 – per cwt. -	– 1 9		
Stones, filtering *value*	£. 14 19 0	- - -	£. 14 19 –	50 – – p' ct. ad val.	7 9 6		
——— grave, not of marble, polished or unpolished *feet and inches*	24 6	- - -	24 6	– – 6 per foot sq. superficial measure	– 12 3		
——— marble paving, each not more than two feet square, polished *feet and inches*	25 0	- - -	25 0	– – 10 do. do.	- - -		
——— mill, above four feet in diameter, or if 12 inches thick, or upwards *pairs*	21	20	1	11 8 – per pair -	11 8 –		
——— quern, under three feet in diameter, and not exceeding six inches thick *pairs*	97½	- - -	96½	– 8 9 — -	42 4 5		
——— three, and not above four feet in diameter, and not exceeding six inches thick *pairs*	7½	- - -	7½	– 17 6 — -	6 11 3		

Stones, sculptured or mosaic work	*cwts. qrs. lbs.*	476	3	27	-	-	-	474	0	14	–	2	6 per cwt. -	58	19	6
Sulphur impressions	*value*	£. 174	7	6	-	-	-	£. 174	7	6	5	–	– p' ct. ad val.	8	14	8
Telescopes	*value*	£. 50	10	0	£. 27	–	–	£. 23	10	–	30	–	– — -	7	1	–
Thread, Bruges	*lbs.*			1	-	-	-			1	–	15	– per doz. lbs.	–	1	3
—— pack	*cwts. qrs. lbs.*		0	0	4	-	-	-		0	0	4	– 15 – per cwt. -	–	–	7
—— not otherwise enumerated	*value*	£. 501	15	–	£. 436	–	–	£. 65	15	–	25	–	– p' ct. ad val.	8	18	9
Tiles	*value*	£. 44	5	–	-	-	-	£. 44	5	–	50	–	– — -	22	2	6
— Dutch	*value*	£. 64	12	6	£. 2	–	–	£. 62	12	6	15	–	– — -	9	7	11
Tin, manufactures of, not otherwise enumerated	*value*	£. 18	4	4	£. 4	–	–	£. 14	4	4	20	–	– — -	2	17	2
Turnery, not otherwise enumerated	*value*	£. 99	1	–	-	-	-	£. 99	1	–	30	–	– — -	29	14	9
Twine	*cwts. qrs. lbs.*	108	1	21	52	0	18	0	2	20	1	11	– per cwt. -	1	1	1
Varnish, not otherwise enumerated	*value*	£. 93	5	–	9	0	0	£. 84	5	–	30	–	– p' ct. ad val.	25	5	6
Vases, ancient, not of stone or marble	*value*	£. 14	–	–	-	-	-	£. 14	–	–	5	–	– — -	–	14	–
Wafers	*lbs.*		518½		95				442½		–	1	3 per lb. -	27	13	2
Washing balls	*lbs.*		98¾		77				21¾		–	1	8 — -	1	16	3
Wax, sealing	*value*	£. 25	10	–	£. 9	–	–	£. 16	10	–	30	–	– p' ct. ad val.	4	19	–
Wire, brass or copper	*cwts. qrs. lbs.*	35	0	5	5	0	12	31	0	24	2	10	– per cwt. -	78	1	–
— iron	*cwts. qrs. lbs.*	18	1	22	19	0	11	0	2	6	1	–	– — -	–	11	1
— silver	*value*	£. 9	10	–	-	-	-	£. 9	10	0	25	–	– p' ct. ad val.	2	7	6
— steel	*lbs.*		54			1			53		–	1	10 per lb. -	4	17	2
													£.	2,087	–	–

(D.) Articles for Food.

Apples, dried	*bushels*		417			10			579		–	2	– per bushel	58	13	8
Bacon	*cwts. qrs. lbs.*	81	3	5	43	0	22	23	2	25	1	8	– per cwt. -	33	4	3
Beans, kidney or French	*bushels*		1,186			492			679		–	–	10 per bushel	28	6	7
Beer, mum	*gallons*		85		-	-	-		85		3	1	1 p' bar. 32 gal.	8	2	3
Beer or ale, except mum or spruce	*gallons*		464½			262			438⅙		2	13	– — -	36	6	10
Cassava powder, or starch, the produce of, and imported from any British Possession in America	*cwts. qrs. lbs.*	0	2	24	-	-	-	0	2	24	–	1	– per cwt. -	–	–	9
Caviare	*cwts. qrs. lbs.*	22	3	1	-	-	-	22	2	19	–	12	– — -	13	13	7
Cherries, raw	*value*	£. 259	19	–	-	-	-	£. 259	19	–	5	–	– p' ct. ad val.	11	9	5
—— dried	*lbs.*		320½		-	-	-		294½		–	–	8 per lb. -	9	16	4
Chicory and any other vegetable matter applicable to the uses of chicory or coffee :—																
roasted or ground	*lbs.*		106			12,774			50		–	–	6 per lb. -	1	5	–
raw or kiln dried	*cwts. qrs. lbs.*	2	0	14	-	-	-	2	0	14	1	–	– per cwt. -	2	2	6
Cider	*gallons*		102½			6			67½		21	10	– per tun -	5	15	6
Comfits	*lbs.*		969			149			820		–	1	– per lb. -	41	–	–
Cucumbers preserved in salt and water	*value*	£. 153	15	–	-	-	-	£. 153	15	–	20	–	– p' ct. ad val.	30	15	1
Essence of spruce	*value*	£. 2	2	–	-	-	-	£. 2	2	–	20	–	– — -	–	8	5
Fish, stockfish	*number*		2,492			2,120			372		–	5	– per 120 -	–	15	6
— sturgeon	*kegs*		1		-	-	-		1		–	9	– p' keg not cont^{g}. more than 5 gals.	–	9	–
Fruit, raw, not otherwise enumerated	*value*	£. 1,148	1	1	-	-	-	£. 1,148	1	1	5	0	– p' ct. ad val.	57	9	–
Hay	*loads and trusses*		3	27	-	-	-		3	27	1	4	– p' ld. 36 trus. each 56 lbs.	4	10	4

(*continued*)

SCHEDULE 1.—ARTICLES PRODUCING LESS THAN £. 100 OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(D.)—Articles for Food—*continued.*				£. s. d.	£. s. d.		
Juice of lemons, limes, or oranges - - - - - *gallons*	48,387	7,522	22,739	– – – ½ per gal.	63 2 2		
Lard - - - - - - - - - *cwts. qrs. lbs.*	270 – 2	47 – 14	214 3 13	– 8 – per cwt.	85 19 –		
Lentiles - - - - - - - - - - *bushels*	1,283	- - -	1,246	– – 10 per bushel	51 18 –		
Medlars - - - - - - - - - - *bushels*	43	- - -	43	– 1 – —	2 3 1		
Nuts, Pistachio - - - - - - - - *cwts. qrs. lbs.*	5 2 8	- - -	8 3 25	– 10 – per cwt.	4 9 9		
Pearl barley - - - - - - - - *cwts. qrs. lbs.*	836 2 3	843 – 20	3 1 6	– 17 6 —	2 17 11		
Pears, raw - - - - - - - - - - *value*	£. 740 3 –	- - -	£. 740 3 –	5 – – p' ct. ad val.	37 – 4		
—— dried - - - - - - - - - - *bushels*	160 ¾	6 ½	102 ½	– 2 – per bushel	10 14 2		
Plantains, dried, the produce of and imported from the British possessions in America - - - - - - - - - *value*	£. 1 3 6	- - -	£. 1 3 6	5 – – p' ct. ad. val.	– 1 2		
Pomegranates - - - - - - - - - *number*	18,344	- - -	17,774	– 15 – per 1000.	13 10 7		
Seeds, Millet - - - - - - - - - *cwts. qrs. lbs.*	118 1 4	- - -	132 1 25	– 11 6 per cwt.	76 13 2		
Sugar, refined - - - - - - - - - *cwts. qrs. lbs.*	6,683 – 3	6,325 – 9	– 1 8 admitted free 3 2 12	8 8 – —	2 14 –		
—— candy, brown - - - - - - - - *cwts. qrs. lbs.*	1,871 – 27	1,332 – 18	– 1 10	5 12 – —	1 18 –		
——, —— white - - - - - - - - *cwts. qrs. lbs.*	18 – 7	15 3 17	2 – 18	8 8 – —	18 3 –		
Tapioca - - - - - - - - - - *cwts. qrs. lbs.*	547 3 18	53 – 6	1,061 2 5	– 1 – —	55 15 9		
Truffles - - - - - - - - - - - *lbs.*	857	- - -	857	– 1 – per lb.	43 14 1		
Vanelloes - - - - - - - - - - - *lbs.*	470	293	281	– 5 – per lb.	70 13 –		
				£.	886 – –		
(E.)—Articles Prohibited. Nil.							
(F.)—Articles not properly Belonging to any of the Foregoing Heads.							
Ambergris - - - - - - - - - - *ounces*	2,518	1,029	267	– – 6 per ounce.	6 18 –		
Angelica - - - - - - - - - *cwts. qrs. lbs.*	419 1 17	- - -	446 3 17	– 4 – per cwt.	89 7 10		
Aristolochia - - - - - - - - - - *lbs.*	1,132	- - -	1,580	– – 1 per lb.	6 11 8		
Asses - - - - - - - - - - - *number*	6	- - -	6	– 10 – each	3 – –		

Balsam, Canada - - - - - - - - - - *lbs.*	1,190	698	7,092	– – 1 per lb. -	30 4 11
—— Capivi - - - - - - - - - *cwts. qrs. lbs.*	566 3 14	107 3 15	322 0 19	– 4 – per cwt. -	66 1 1
—— Peru - - - - - - - - - - *lbs.*	3,700	8,123	1,858	– 1 – per lb. -	92 18 –
—— Riga - - - - - - - - - - *lbs.*	48⅜ containing 5 gallons.	- - -	48⅜ containing 5 gallons.	– 1 – per lb. and further as spirits, 1 *l.* 10 *s.* per gallon.	9 18 6
—— not otherwise enumerated - - - - - - - *lbs.*	2	17	2	– 4 6 per lb.	– 9 –
Bark, not for tanners' or dyers' use, *viz.*					
Cascarilla - - - - - - - - - - *lbs.*	3,993	908	2,895	– – 1 per lb. -	16 – 11
Not enumerated - - - - - - - - - *lbs.*	36,073	21,276	8,440	– – 1 per lb. -	35 3 4
Berries, bay - - - - - - - - - *cwts. qrs. lbs.*	39 2 27	- - -	19 3 4	– 2 – per cwt. -	1 19 7
—— not enumerated - - - - - - - - *cwts. qrs. lbs.*	1 3 26	0 0 10	1 3 16	– 2 – per cwt. -	– 3 11
Birds, singing - - - - - - - - - - *number*	604	- - -	604	– 8 – per dozen	20 2 8
Bladders - - - - - - - - - - - *number*	156	- - -	156	– – 6 per dozen	– 6 6
Camphor - - - - - - - - - - *cwts. qrs. lbs.*	805 1 14 refined in Great Britain 5 0 26	541 2 1	657 2 24	– 1 – per cwt. -	33 3 4
—— refined - - - - - - - - - *cwts. qrs. lbs.*	13 2 6	9 1 24	9 1 14	2 – – per cwt. -	18 15 –
Canella Alba - - - - - - - - - - *lbs.*	933	- - -	931	– – 1 per lb. -	3 17 9
Canes, *viz.* walking canes or sticks, unenumerated - - *number*	299,731	196,465	207,535	– 5 – per 1,000	63 12 5
Cassia, fistula - - - - - - - - - - *lbs.*	5	4,270	597	– – 1 per lb. -	2 9 9
Castor - - - - - - - - - - - *lbs.*	1,945	2,103	138	– – 6 per lb. -	24 – –
Chalk, unmanufactured, and not otherwise enumerated - - *value*	£. 28 – –	£. 8 – –	£. 20 – –	5 – – p' ct. ad val.	1 – –
China-root - - - - - - - - - - - *lbs.*	12,449	32,109	275	– – 3 per lb. -	3 8 9
Drugs, not particularly charged - - - - - *cwts. qrs. lbs.*	359 2 23	336 3 6	189 0 22	– 2 – per cwt. -	36 4 10
Garnets (not cut) - - - - - - - - - *lbs. oz.*	32 8	5 11	24 6	– 10 – per lb. -	12 3 9
Gum, *viz.* Asafœtida - - - - - - - *cwts. qrs. lbs.*	1,208 2 9	1,001 1 17	50 2 27	– 6 – per cwt. -	18 5 2
—— Ammoniacum - - - - - - - - *cwts. qrs. lbs.*	15 0 0	48 0 0	45 3 5	– 6 – per cwt. -	13 18 8
—— Kino - - - - - - - - - - *cwts. qrs. lbs.*	- - -	12 0 10	7 2 21	– 6 – per cwt. -	2 12 2
—— Guaiacum - - - - - - - - - *cwts. qrs. lbs.*	7 1 1	3 1 6	37 1 3	– 6 – per cwt. -	12 3 6
Manuscripts - - - - - - - - - - - *lbs.*	2,406	44	1,875	– – 2 per lb. -	15 12 6
Minerals, not otherwise enumerated - - - - - - *value*	£. 4 – –	- - -	£. 4 – –	20 – – p' ct. ad val.	– 16 –
Moss; viz.					
Lichen Islandicus - - - - - - - - - *lbs.*	3,446	- - -	7,679	– – 1 per lb. -	31 19 11
Not otherwise charged - - - - - - - - *value*	£. 31 10 –	£. 18 – –	£. 13 10 –	5 – – p' ct. ad val.	– 13 6
Mules - - - - - - - - - - - - *number*	1	- - -	1	– 10 – each -	– 12 –
Musk - - - - - - - - - - - - *ounces*	4,687	4,709	2,295	– – 6 per oz. -	61 15 5
Myrrh - - - - - - - - - - *cwts. qrs. lbs.*	359 2 23	86 1 4	181 1 8	– 6 – per cwt. -	54 10 10
Nuts; viz. Cashew nuts and kernels - - - *cwts. qrs. lbs.*	11 3 1	- - -	65 0 27	– 10 – per cwt. -	32 12 4
Oil, not particularly enumerated - - - - - - *value*	£. 25 8 –	£. 13 – –	£. 12 8 –	50 – – p' ct. ad val.	6 4 –
Olibanum - - - - - - - - - *cwts. qrs. lbs.*	4,437 3 8	4,901 3 2	11 1 4	– 6 – per cwt. -	3 12 2
Orris, or iris root - - - - - - - - *cwts. qrs. lbs.*	439 0 19	3 0 0	182 3 14	– 10 – per cwt. -	91 9 2
Pitch, Burgundy - - - - - - - - *cwts. qrs. lbs.*	311 1 4	103 3 11	162 3 15	– 8 – per cwt. -	66 16 –
Pomegranates, peels of - - - - - - - *cwts. qrs. lbs.*	268 3 23	- - -	274 1 18	– 1 – per cwt. -	15 4 7

(*continued*)

SCHEDULE 1.—Articles producing less than £.100 of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(F.)—Articles not properly belonging to any of the foregoing Heads—*continued.*				£. s. d.	£. s. d.		
Quassia *cwts. qrs. lbs.*	- - -	0 3 0	9 0 0	8 17 6 per cwt. -	79 17 6		
Quills, swan *number*	124,800	- - -	80,400	- 12 - per 1,000	48 5 -		
Radix contrayervæ *lbs.*	- - -	- - -	89	- - 2 per lb. -	- 14 10		
—— rhataniæ *lbs.*	- - -	7,221	3,795	- - 1 — -	15 16 3		
—— senekæ *lbs.*	676	- - -	1,591	- - 2 — -	13 5 2		
—— serpentariæ *lbs.*	7,030	1,628	1,546	- - 2 — -	12 17 8		
Rags, woollen *tons*	1,056	- - -	1,047	- 1 - per ton -	52 7 8		
Salep or Salop *cwts. qrs. lbs.*	- - -	22 3 17	0 3 15	- 1 - per cwt. -	- - 11		
Sassafras *cwts. qrs. lbs.*	136 0 20	2 0 9	251 2 2	- 2 - — -	25 7 3		
Seeds, Acorns *bushels.*	69	- - -	69	- 1 - per bushel	3 9 -		
—— Canary *cwts. qrs. lbs.*	8 0 22	- - -	7 0 16	3 - - per cwt. -	21 8 6		
—— carrot *lbs.*	428	- - -	443	- - 9 per lb. -	16 12 3		
—— cole *qrs. and bush.*	1 4	- - -	1 4	- 1 - per quarter	- 1 6		
—— coriander *cwts. qrs. lbs.*	0 0 5	11 3 0	0 0 5	- 15 - per cwt. -	- - 8		
—— cummin *cwts. qrs. lbs.*	33 1 7	27 3 6	0 0 3	- 2 - — -	- - 6		
—— fennel *cwts. qrs. lbs.*	0 2 8	0 0 22	14 0 27	- 2 - — -	1 8 11		
—— forest *lbs.*	3,492	- - -	3,492	- - 6 per lb. -	87 11 -		
—— lettuce *qrs. and bush.*	0 0 0½	- - -	0 0 0½	- 1 - per quarter	- - 1		
—— parsley *lbs.*	1,487	- - -	1,487	- - 1 per lb. -	6 3 11		
—— piony *lbs.*	7	- - -	7	- - 6 — -	- 3 6		
—— quince *lbs.*	78	- - -	78	- 3 - — -	11 14 -		
—— sabadilla *cwts. qrs. lbs.*	59 2 19	30 0 15	32 0 6	- 4 - per cwt. -	6 17 1		
—— shrub or tree not otherwise enumerated *lbs.*	1,650	- - -	1,650	- - 6 per lb. -	41 5 -		
—— trefoil *cwts. qrs. lbs.*	0 0 14	- - -	0 0 14	1 - - per cwt. -	- 2 6		
—— worm *cwts. qrs. lbs.*	- - -	- - -	16 0 0	- 2 6 — -	2 - -		
—— not particularly enumerated *value*	£. 364 19 6	£. 69 - -	£. 295 19 6	30 - - p' ct. ad val.	91 18 11		
Specimens of minerals, fossils, or ores not particularly enumerated, each specimen exceeding 14 lbs. *value*	£. 40 5 -	- - -	£. 40 5 -	5 - - — -	2 - 3		
Squills, dried *cwts. qrs. lbs.*	26 2 24	12 1 9	81 1 17	- 8 - per cwt. -	33 7 11		
—— not dried *cwts. qrs. lbs.*	5 0 5	0 1 11	4 2 22	- 1 - — -	- 4 9		
Stavesacre *cwts. qrs. lbs.*	73 1 17	- - -	82 3 13	- 4 - — -	16 11 8		
Stones not particularly enumerated *value*	£. 432 14 6	£. 37 - -	£. 395 14 6	20 - - p' ct. ad val.	77 18 11		
Tar, Barbadoes *cwts. qrs. lbs.*	15 3 13	- - -	95 2 25	- 2 6 per cwt. -	12 2 6		
Turpentine of Venice, Scio, or Cyprus *lbs.*	6,938	6,938	523	- - 10 per lb. -	21 15 10		
				£.	1,711 - -		

SCHEDULE 2.—ARTICLES PRODUCING FROM £.100 TO £.500 EACH OF CUSTOMS DUTY.

(A.)—Articles imported in the Raw State, to be used in our Manufactures.						
Alkanet root	*cwts.*	1,137	- - -	1,010	– 2 – per cwt. -	101 – –
Annotto (not roll)	*cwts.*	2,912	3	2,549	– 1 – — -	128 – –
Argol	*cwts.*	18,227	200	17,464	– – 6 — -	442 – –
Ashes, Pearl and Pot:						
From any British possession not in Europe	*cwts.*	125,014	3,425	121,626	free - - -	—
From other parts	*cwts.*	2,087	1,672	764	– 6 – per cwt. -	233 – –
Ashes, soap, weed, and wood	*cwts.*	2,627	- - -	2,619	– 1 8 — -	218 – –
Barwood	*tons*	1,052	25	1,017	– 5 – per ton -	258 – –
Berries, yellow	*cwts.*	3,276	3	3,962	– 2 – per cwt. -	397 – –
Black wood	*tons*	33	34	83	2 – – per ton -	167 – –
Box wood	*tons*	292	46	712	– 10 – — -	359 – –
Bullrushes	*loads*	796	- - -	778	12*s.* p' load of 63 bundles	467 – –
Cam wood	*tons*	876	80	1,072	– 5 – per ton -	269 – –
Caoutchouc	*cwts.*	3,024	487	3,915	– 1 – per cwt. -	214 – –
Cochineal	*cwts.*	9,058	4,626	3,541	– 1 – — -	215 – –
Copper, old, fit only to be re-manufactured:						
The produce of, and imported from, any British possession within the limits of the East India Company's Charter	*cwts.*	21	- - -	21	– 9 2 per cwt. -	10 – –
Otherwise imported	*cwts.*	370	274	130	– 15 – — -	98 – –
Ebony:						
The produce of, and imported from, any British possession	*tons*	1,988	1,041	492	– 3 – per ton -	76 – –
Otherwise imported	*tons*	263	68	132	– 10 – — -	67 – –
Feathers, ostrich, undressed	*lbs.*	1,520	710	3,466	– 1 – per lb. -	182 – –
Galls	*cwts.*	5,510	1,924	4,649	– 2 – per cwt. -	478 – –
Gum, animi	*cwts.*	1,331	830	837	– 6 – — -	251 – –
—— copal	*cwts.*	1,293	1,447	956	– 6 – — -	284 – –
Hair, horse	*cwts.*	14,621	4,438	10,251	– – 6 — -	366 – –
—— human	*lbs.*	10,504	24	9,866	– 1 – per lb. -	494 – –
—— not otherwise described	*value*	£.4,879 – –	£.15 – –	£.4,864 – –	5 – – p' ct. ad val.	246 – –
Iron, old broken and old cast	*tons*	287	4	286	– 12 – per ton -	143 – –
—— chromate of	*tons*	2,126	- - -	1,974	– 5 – — -	493 – –
Lignum vitæ	*tons*	449	103	773	– 10 – — -	400 – –
Mastic	*cwts.*	297	10	343	– 6 – per cwt. -	103 – –
Ochre	*cwts.*	3,685	- - -	4,620	– 1 – — -	231 – –
Oil, animal	*cwts.*	1,265	- - -	1,278	– 2 6 — -	160 – –
Safflower	*cwts.*	4,974	4,802	3,813	– 1 – — -	189 – –
Saffron	*lbs.*	16,295	11,130	5,500	– 1 – per lb. -	289 – –
Seeds, hemp	*quarters*	3,614	- - -	3,719	– 1 – per quarter	186 – –
Silks, knubs or husks, and waste	*cwts.*	8,441	288	8,503	– 1 – per cwt. -	427 – –

(*continued*)

SCHEDULE 2.—ARTICLES PRODUCING FROM £.100 TO £.500 EACH OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.) Articles Imported in the Raw State, to be used in our Manufactures—*continued.*				£. s. d.	£. s. d.		
kins, Fox, undressed:							
Imported from any British possession in America - *number*	14,344	25,847	5,654	– – 4 each -	106 – –		
Imported from other parts - - - - - *number*	49,703	53,565	4,918	– – 8 — -	165 – –		
—— hare, undressed - - - - - - - *number*	238,660	55,027	327,932	– 1 – per 100 -	167 – –		
—— kolinski, undressed - - - - - - - *number*	21,494	- - -	12,417	– – 3 each -	155 – –		
—— lamb, undressed in the wool - - - - - *number*	1,880,271	5,283	1,927,705	– – 4 per 100 -	321 – –		
—— lynx, undressed - - - - - - - *number*	47,332	17,506	16,360	– – 6 each -	411 – –		
—— musquash, undressed - - - - - - - *number*	504,016	149,416	690,060	– 1 – per 100 -	347 – –		
—— otter, undressed:							
Imported from any British possession in America - *number*	14,771	21,050	323	– 1 – each -	23 – –		
Imported from other parts - - - - - *number*	8,430	8,946	1,493	– 1 6 — -	112 – –		
—— swan, undressed - - - - - - - *number*	4,514	137	7,445	– 1 – — -	373 – –		
Stones, burrs for millstones - - - - - - *number*	25,885	- - -	26,457	– 10 – per 100 -	133 – –		
Teeth, viz. elephants' - - - - - - - - - *cwts.*	4,888	1,730	4,677	– 1 – per cwt. -	260 – –		
Terra Umbra - - - - - - - - - - *cwts.*	1,627	- - -	1,546	– 4 – — -	309 – –		
Tortoiseshell or turtleshell, unmanufactured:							
Imported from any British possession - - - - *lbs.*	25,568	7,107	18,522	– – 1 per lb. -	96 – –		
Imported from other parts - - - - - - *lbs.*	1,905	2,528	2,401	– 2 – — -	240 – –		
Turmeric:							
Imported from any British possession - - - - *cwts.*	1,468	3,420	2,050	– 2 4 per cwt. -	239 – –		
Imported from other parts - - - - - - *cwts.*	- - -	2,126	6	– 10 – — -	3 – –		
Wood, viz. Ufers:							
Under 5 inches square, and under 24 feet long:							
From any British possession in America - *hund. qrs. num.*	0 0 4	- - -	0 0 4	3 5 – per 120 -	—		
From other parts - - - - - *hund. qrs. num.*	23 0 24	- - -	18 3 9	18 2 7 — -	341 – –		
Under 5 inches square and 24 feet long or upwards:							
From any British possession in America - *hund. qrs. num.*	0 0 3	- - -	0 0 3	4 17 6 — -	—		
From other parts - - - - - *hund. qrs. num.*	0 3 21	- - -	0 3 21	27 – – — -	25 – –		
Zebra wood - - - - - - - - - - *tons*	2	8	78	2 – – per ton -	155 – –		
				£.	12,622 – –		

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SCHEDULE 2.—ARTICLES PRODUCING FROM £. 100 TO £. 500 EACH OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(C.)—Articles Imported Manufactured—*continued.*				£. s. d.	£. s. d.		
Feathers not otherwise enumerated, dressed - - - - *value*	£. 556 – –	£. 54 – –	£. 502 – –	20 – – p'ct. ad. val.	101 – –		
Glass, German sheet - - - - - - - - - - *cwts.*	51	22	22 ½	10 – – per cwt. -	226 – –		
Glass, plate:							
Not containing more than 9 square feet - - - *square feet*	4,947	9,095	875	– 6 – per square foot, sup. measure.	258 – –		
Containing more than 9, and not more than 14 square feet - - - - - - - - - - *square feet*	430	321	86	– 8 – —	34 – –		
Containing more than 14, and not more than 36 square feet - - - - - - - - - - *square feet*	416	323	76	– 9 6 —	36 – –		
Containing more than 36 square feet - - - *square feet*	296	296	- - -	– 11 – —	—		
Glue or gelatine - - - - - - - - - - - *cwts.*	513	- - -	496	– 12 – per cwt. -	298 – –		
Incle, wrought - - - - - - - - - - - *lbs.*	835	- - -	835	– 5 2 per lb. -	215 – –		
Iron (and steel) wrought, not otherwise enumerated - - *value*	£. 7,487 – –	£. 5,172 – –	£. 2,315 – –	20 – – p'ct. ad val.	465 – –		
Oil, chemical, essential or perfumed, viz. carraway - - *lbs.*	2,171	- - -	1,747	– 4 – per lb. -	349 – –		
— - - - - - - cassia - - - *lbs.*	10,853	6,658	4,541	– 1 4 — -	303 – –		
Paper; viz., waste paper, or paper of any other sort not particularly charged with duty - - - - - - - *lbs.*	121,481	117,569	9,267	– – 9 — -	348 – –		
Pencils - - - - - - - - - - - *value*	£. 447 – –	£. 61 – –	£. 386 – –	30 – – p'ct. ad val.	119 – –		
——— of slate - - - - - - - - - - - *value*	£. 1,008 – –	£. 41 – –	£. 967 – –	20 – – — -	193 – –		
Pomatum - - - - - - - - - - - *value*	£. 420 – –	£. 38 – –	£. 382 – –	30 – – — -	114 – –		
Silk-worm gut - - - - - - - - - - - *value*	£. 710 – –	- - -	£. 710 – –	20 – – — -	142 – –		
Soap, soft:							
The produce of, and imported from, any British possession in the East Indies - - - - - - - - - - *cwts.*	- - -	- - -	- - -	1 3 – per cwt. -	—		
Otherwise imported - - - - - - - - - - *cwts.*	35 ¼	- - -	42 ½	3 11 3 — -	152 – –		
Stones: dog-stones, not exceeding 4 feet in diameter, above 6 and under 12 inches thick - - - - - - - - - - *pairs*	14 ½	- - -	16 ½	6 3 6 per pair -	102 – –		
Tinfoil - - - - - - - - - - - - *value*	£. 1,138 – –	- - -	£. 1,138 – –	25 – – p'ct. ad val.	208 – –		
Wire, gilt or plated - - - - - - - - - - *value*	£. 1,817 – –	£. 228 – –	£. 1,589 – –	25 – – — -	395 –		
Woollens; viz. articles of manufactures of wool (not being goats' wool), or of wool mixed with cotton, wholly or in part made up, not otherwise charged with duty - - - - - - - - *value*	£. 2,839 – –	£. 360 – –	£. 2,479 – –	20 – – — -	481 – –		
				£.	6,530 – –		

(D.)—Articles for Food:						
Arrowroot:						
The produce of, and imported from, any British possession	*cwts.*	3,546	151	3,665	– 1 – per cwt.	192 – –
Other sorts	*lbs.*	7,596	11,653	24,075	– – 2 per lb.	201 – –
Cinnamon:						
Imported from any British possession	*lbs.*	398,752	482,384	16,646	– – 6 —	417 – –
Imported from other parts	*lbs.*	5,852	25,145	5	– 1 – —	—
Citron, preserved with salt	*value*	£. 862 – –	– – –	£. 862 – –	20 – – p'ct. ad val.	172 – –
Cocoa paste or chocolate:						
The produce of, and imported from, any British possession	*lbs.*	1,338	– – –	1,255	– – 4 per lb.	21 – –
Otherwise imported	*lbs.*	976	506	549	– 4 4 —	119 – –
Cranberries	*gallons*	34,389	160	34,930	– – 1 per gallon	146 – –
Ginger, preserved:						
The produce of, and imported from, any British possession	*lbs.*	19,413	72	18,745	– – 1 per lb.	75 – –
Otherwise imported	*lbs.*	26,944	713	16,524	– – 6 —	413 – –
Marmalade:						
The produce of, and imported from, any British possession	*lbs.*	3,182	– – –	3,182	– – 1 —	13 – –
Otherwise imported	*lbs.*	4,081	46	3,871	– – 6 —	97 – –
Nuts, coker or coco, the produce of any British possession	*number*	259,749	980	259,987	– 1 – p' 1,200 nuts	11 – –
Olives	*gallons*	3,479	5	3,186	– 2 – per gallon	318 – –
Pickles of all sorts, not otherwise enumerated, including the vinegar	*gallons*	2,731	56	2,643	– 1 6 —	199 – –
Plums, dried or preserved	*cwts.*	349	49	318	1 7 6 per cwt.	436 – –
Pork, salted (not hams or bacon)	*cwts.*	19,138	15,980	189	– 12 – —	113 – –
Potatoes	*cwts.*	1,399	11	1,377	– 2 – —	138 – –
Sausages or puddings	*lbs.*	28,550	9,481	22,064	– – 4 per lb.	372 – –
					£.	3,453 – –
(E.)—Articles Prohibited:						
— Nil. —						
(F.)—Articles not properly belonging to any of the foregoing Heads:						
Agates or cornelians	*value*	£. 1,696 – –	£. 120 – –	£. 1,576 – –	10 – – p'ct. ad val.	158 – –
Almonds, bitter	*cwts.*	8,316	3,354	1,945	– 4 – per cwt.	389 – –
Balsam, tolu	*lbs.*	347	454	1,325	– 2 – per lb.	133 – –
Bark, Peruvian	*lbs.*	384,751	101,838	112,989	– – 1 —	450 – –
Camomile flowers	*lbs.*	14,816	2,051	8,570	– – 3 —	107 – –

(*continued*)

SCHEDULE 2.—Articles producing from £.100 to £.500 each of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Tables of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(F.)—Articles not properly belonging to any of the foregoing Heads—*continued.*				£. s. d.	£. s. d.		
Cardamoms - - - - - - - - - - - *lbs.*	57,517	64,120	4,620	– 1 – per lb.	233 – –		
Cassia buds - - - - - - - - - - - *lbs.*	3,301	13,316	5,486	– 1 – —	274 – –		
Coculus Indicus - - - - - - - - - - - *lbs.*	10,090	21,303	2,188	– 2 6 —	271 – –		
Colocynth - - - - - - - - - - - *lbs.*	9,422	105	15,612	– – 2 —	126 – –		
Columbo root - - - - - - - - - - - *lbs.*	- - -	19,694	20,034	– – 2 —	167 – –		
Flower roots - - - - - - - - - - - *value*	£. 5,409 – –	£. 22 – –	£. 5,387 – –	5 – – p' ct. ad val.	270 – –		
Gentian - - - - - - - - - - - *cwts.*	604	8	510	– – 4 per cwt.	103 – –		
Grains of paradise - - - - - - - - - - - *lbs.*	2,547	11	1,521	– 2 – per lb.	152 – –		
Gum, tragacanth - - - - - - - - - - - *cwts.*	701	75	597	– 6 – per cwt.	181 – –		
—— not otherwise charged - - - - - - - - - - *cwts.*	2,619	569	1,394	– 6 – per lb.	431 – –		
Helebore - - - - - - - - - - - - *lbs.*	36,215	22	32,200	– – 1 —	134 – –		
Horses, mares, or geldings - - - - - - - - - *number*	355	- - -	355	1 – – each	384 – –		
Jewels, emeralds, rubies, and other precious stones, except diamonds, not set - - - - - - - - - - - *value*	£. 5,510 – –	£. 3,680 – –	£. 1,830 – –	10 – – p' ct. ad val.	217 – –		
Leeches - - - - - - - - - - - *value*	£. 5,061 – –	- - -	£. 5,061 – –	5 – – —	253 – –		
Liquorice root - - - - - - - - - - - *cwts.*	- - -	- - -	185	3 3 4 per cwt.	282 – –		
Manna - - - - - - - - - - - - *lbs.*	27,626	2,920	14,268	– – 3 per lb.	187 – –		
Nuts, not otherwise enumerated - - - - - - - *value*	£. 2,006 – –	£. 6 – –	£. 2,000 – –	20 – p' ct. ad val.	401 – –		
Nux vomica - - - - - - - - - - - - *lbs.*	4,859	65,400	1,083	– 2 6 per lb.	131 – –		
Oil of castor - - - - - - - - - - - *cwts.*	7,503	1,213	5,541	– 1 3 per cwt.	351 – –		
Oranges, peel of - - - - - - - - - - - *lbs.*	4,302	- - -	8,813	– – 6 per lb.	220 – –		
Pearls - - - - - - - - - - - - *value*	£. 5,387 – –	£. 2,130 – –	£. 3,257 – –	5 – – p' ct. ad val.	164 – –		
Pink root - - - - - - - - - - - - *lbs.*	905	2,498	6,314	– – 4 per lb.	105 – –		
Seeds, carraway - - - - - - - - - - - *cwts.*	107	154	210	1 10 – per cwt.	316 – –		
—— fennugreek - - - - - - - - - - - *cwts.*	428	- - -	408	– 9 6 —	194 – –		
—— garden, not otherwise charged with duty - - - - - *lbs.*	8,296	322	8,000	– – 6 per lb.	200 – –		
—— leek - - - - - - - - - - - - *lbs.*	1,274	- - -	2,192	– 1 6 —	164 – –		
Water, mineral - - - - - - - - - - - *gallons*	29,452	4,125	24,969	– – 1 per gallon	106 – –		
				£.	7,254 – –		

SCHEDULE 3.—ARTICLES PRODUCING FROM £.500 TO £.1,000 EACH OF CUSTOMS DUTY.

(A.)—Articles Imported in a Raw State, to be used in our Manufactures:					
Berries, juniper - - - - - - - - - - *cwts.*	5,498	24	6,068	– 2 – per cwt. -	608 – –
Borax or tincal - - - - - - - - - - *cwts.*	3,107	479	3,211	– 4 – — -	711 – –
Canes, rattans, not ground - - - - - - - *number*	2,923,809	474,165	3,455,466	– 5 – per 1000 -	845 – –
Fustic:					
Imported from any British possession - - - - *tons*	1,899	204	1,876	– 3 – per ton -	298 – –
Imported from other parts - - - - - - *tons*	2,491	597	2,907	– 4 6 — -	655 – –
Manganese ore - - - - - - - - - - *tons*	1,051	- - -	1,064	– 10 – — -	532 – –
Mother-of-pearl shells - - - - - - - - - *cwts.*	16,344	662	12,603	5 – – p' ct. ad val.	971 – –
			value 19,417 *l.*		
Nicaragua wood - - - - - - - - - - *tons*	2,182	869	2,572	– 5 – per ton -	648 – –
Nitre, viz. cubic nitre - - - - - - - - - *cwts.*	10,950	3,851	30,216	– – 6 per cwt. -	756 – –
Seeds, not particularly enumerated, nor otherwise charged with duty, made use of for extracting oil therefrom - - - *quarters*	19,175	7,809	17,199	– 1 – per quarter	981 – –
Shumack - - - - - - - - - - - *tons*	10,424	115	10,197	– 1 – per ton -	515 – –
Skins; viz.					
Bear, undressed,					
Imported from any British possession in America *number*	4,681	3,345	4,173	– 2 6 each -	522 – –
Imported from other parts - - - - *number*	5,141	2,166	1,861	– 4 6 — -	419 – –
Deer, undressed,					
The produce of, and imported from, any British possession in America - - - - - - - - *number*	1,699	3,095	202	– 1 – per 100 -	—
Otherwise imported - - - - - - - *number*	212,904	59,378	122,024	– – 1 each -	517 – –
Fitch, undressed - - - - - - - - *number*	81,975	306	63,733	– 2 – per dozen	531 – –
Mink, undressed,					
Imported from any British possession in America *number*	28,039	17,951	21,297	– – 2 each -	178 – –
Imported from other parts - - - - *number*	68,986	24,306	33,698	– – 4 — -	562 – –
Nutrea, undressed - - - - - - - - *number*	1,210,924	62,355	1,405,972	– 1 – per 100 -	725 – –
Seal, in the hair, not tanned, tawed, or in any way dressed:					
Of British taking, imported direct from the fishery, or from a British possession - - - - - - *number*	381,519	27,154	352,342	– – 1 per dozen	150 – –
Otherwise imported - - - - - - - *number*	59,701	26,715	18,363	– 1 – each -	781 – –
Whalefins:					
Taken and caught by the crew of a British ship, and imported direct from the fishery, or from any British possession, in a British ship - - - - - - - - - - *tons*	665	4	652	1 – – per ton -	656 – –
Otherwise imported - - - - - - - - - *tons*	28	25	- - -	95 – – — -	—
				£.	12,561 – –
(B.) Articles Imported partially Manufactured:					
Copperas, white - - - - - - - - - - *cwts.*	1,114	32	1,055	– 12 – per cwt. -	633 – –
Cotton, manufactures of, viz. yarn - - - - - - *lbs.*	277,113	133,756	106,570	10 – – p' ct. ad val.	684 – –
			value 6,839 *l.*		

(*continued*)

SCHEDULE 3.—Articles producing from £. 500 to £. 1,000 each of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(B.)—Articles Imported partially Manufactured—*continued.*				£. s. d.	£ s. d.		
Oil, seed, not otherwise enumerated—							
From any British possession - - - - - - - *tons*	373	2	696	1 – – per ton -	697 – –		
From other parts - - - - - - - - - *tons*	- - -	- - -	- - -	39 18 – per ton -	—		
Platting of chip - - - - - - - - - - *lbs.*	1,734	278	1,633	– 8 – per lb. -	654 – –		
Wood; viz.							
Handspikes—							
Under 7 feet long, from any British possession in America *hund.*	173	- - -	166	– 2 6 per 120 -	21 – –		
Under 7 feet long, from other parts - - - - *hund.*	340	¼	335	2 – – per 120 -	674 – –		
7 feet long, or upwards, from any British possession in America - - - - - - - - - - *hund.*	3½	- - -	4	– 5 – per 120 -	1 – –		
7 feet long, or upwards, from other parts - - - *hund.*	1½	- - -	1¼	4 – – per 120 -	5 – –		
				£.	3,369 – –		
(C.)—Articles Imported Manufactured:							
Carriages of all sorts - - - - - - - - - *value*	£. 1,768 – –	£. 105 – –	£. 1,663 – –	30 – – p' ct. ad val.	501 – –		
Coir-rope, twine, and strands - - - - - - - - *cwts.*	5,842	916	3,557	– 5 – per cwt. -	920 – –		
Frames for pictures - - - - - - - - - *value*	£. 3,834 – –	£. 208 – –	£. 3,626 – –	20 – – p' ct. ad val.	734 – –		
Hats or bonnets, of chip - - - - - - - - *lbs.*	2,105	13	1,644	– 8 – per lb. -	660 – –		
Metal; viz. leaf-metal, except leaf-gold - - - - *packets*	94,184	15,567	66,611	– – 3 per packet, containing 250 leaves.	830 – –		
Oil, chemical, essential, or perfumed; viz.							
Bergamot - - - - - - - - - - - *lbs.*	15,200	572	12,162	– 1 4 per lb. -	812 – –		
Lavender - - - - - - - - - - - *lbs.*	7,126	214	4,763	– 4 – — -	954 – –		
Peppermint - - - - - - - - - - - *lbs.*	8,837	3,987	2,527	– 4 – — -	507 – –		
Thyme - - - - - - - - - - - - *lbs.*	13,829	104	11,938	– 1 4 — -	793 – –		
Paper, printed, painted, or stained paper, or paper hangings, or flock paper - - - - - - - - - - *square yards*	99,449	105,094	13,293	– 1 – per square yard.	653 – –		
Plate, not battered:							
Of gold - - - - - - - - - - - *ounces*	161	21	- - -	3 16 9 per oz. troy	—		
Ditto, having been in the private use of the importer, while residing abroad, and intended for his private use in this kingdom *ounces*	- - -	- - -	- - -	1 – – —	—		

Of silver, gilt - - - - - - - - - - *ounces*	3,462	3,244	203	– 6 4 —	56	– –
Of silver, part gilt - - - - - - - - - *ounces*	182	24	158	– 6 – —	38	– –
Of silver, ungilt - - - - - - - - - *ounces*	3,228	2,320	488	– 4 6 —	98	– –
Of silver, old, having been in the private use of the importer, while residing abroad, and intended for his private use in this kingdom *ounces*	3,442	- - -	3,378	– 2 6 —	418	– –
Prints and drawings (not coloured) - - - - - - *number*	168,047	15,143	140,721	– – 1 each -	590	– –
Stone, marble, in any way manufactured (except grave and paving-stones, each not containing more than 2 feet square) - - *cwts.*	4,480	86	4,224	– 3 – per cwt. -	639	– –
Tobacco-pipes of clay - - - - - - - - - *value*	£. 2,264 – –	£. 88 – –	£. 2,176 – –	30 – – p' ct. ad val.	653	– –
				£.	9,856	– –

(D.)—Articles for Food.

Dates - - - - - - - - - - - - *cwts.*	1,850	184	1,009	– 10 – per cwt. -	504	– –
Fish: eels - - - - - - - - - - *ship loads*	69	- - -	69	13 1 3 per ships' lading.	886	– –
Tamarinds:						
The produce of, and imported from, any British possession - *lbs.*	142,832	1,804	143,971	– – 1 per lb. -	605	– –
Otherwise imported - - - - - - - - - *lbs.*	1,756	244	938	– – 8 per lb. -	31	– –
Tongues - - - - - - - - - - - *number*	48,220	3,892	46,849	– 3 – per dozen	589	– –
				£.	2,615	– –

(E.)—Articles Prohibited:

— Nil. —

(F.)—Articles not properly belonging to any of the foregoing Heads:

Cantharides - - - - - - - - - - - *lbs.*	16,398	1,609	18,431	– 1 – per lb. -	922	– –
Cubebs - - - - - - - - - - - - *lbs.*	57,657	7,888	33,347	– – 6 per lb. -	834	– –
Radix, ipecacuanhæ - - - - - - - - - *lbs.*	19,537	13,828	12,662	– 1 – per lb. -	633	– –
Seeds: Grass of all sorts - - - - - - - - *cwts.*	989	50	654	1 – – per cwt. -	654	– –
—— Lucerne - - - - - - - - - *cwts.*	769	53	612	1 – – per cwt. -	612	– –
				£.	3,655	– –

(continued)

SCHEDULE 4.—ARTICLES PRODUCING FROM £.1,000 to £.5,000 OF CUSTOMS DUTY.

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—ARTICLES IMPORTED IN A RAW STATE, TO BE USED IN OUR MANUFACTURES:				£. s. d.	£. s. d.		
Barilla - - - - - - - - - - - - *tons*	3,629	50	3,878	2 – – per ton -	7,594 – –		
				Deduct, drawback on barilla used in bleaching linen -	2,791 – –		
					4,803 – –		
Boracic acid - - - - - - - - - - - *cwts.*	8,496	539	8,225	– 4 – per cwt. -	1,650 – –		
Cedar wood - - - - - - - - - - - *tons*	1,962	261	2,405	– 10 – per ton -	1,257 – –		
Gum arabic - - - - - - - - - - - *cwts.*	24,191	2,524	16,420	– 6 – per cwt. -	4,931 – –		
Hemp, rough or undressed, or any other vegetable substances of the nature and quality of undressed hemp, and applicable to the same purposes - - - - - - - - - - - *cwts.*	730,376	39,458	733,378	– – 1 — -	3,172 – –		
Lead, black - - - - - - - - - - - *cwts.*	20,255	1,592	24,190	– 4 – — -	4,872 – –		
Logwood:							
Imported from any British possession - - - - *tons*	5,071	3,171	3,546	– 3 – per ton -	575 – –		
Imported from other parts - - - - - - *tons*	18,265	1,766	21,063	– 4 6 per — -	2,306 – –		
Madder root - - - - - - - - - - - *cwts.*	73,701	168	82,841	– – 6 per cwt. -	2,070 – –		
Pitch:							
The produce of any British possession - - - - *cwts.*	2	- - -	2	– – 9 —	—		
The produce of other places - - - - - *cwts.*	37,285	2,508	24,742	– – 10 — -	1,052 – –		
Quicksilver - - - - - - - - - - - *lbs.*	1,450,380	2,067,992	405,271	– – 1 per lb. -	1,694 – –		
Rags, old, old ropes or junk, or old fishing-nets, fit only for making paper or pasteboard - - - - - - - - - *tons*	8,072	491	8,226	– 5 – per ton -	2,074 – –		
Seed, rape - - - - - - - - - - - *quarters*	89,146	7,523	87,565	– 1 – per quarter	4,418 – –		
Skins, Beaver, Undressed:							
Imported from any British possession in America - - *number*	66,860	26	89,356	– – 4 each -	1,489 – –		
Imported from other parts - - - - - - *number*	14,549	65	12,365	– – 8 — -	413 – –		
Skins, chinchilla, undressed - - - - - - - *number*	126,662	49,031	109,547	– – 3 — -	1,370 – –		
——, ermine - ditto - - - - - - - - *number*	86,200	13,221	122,869	– – 3 — -	1,536 – –		
——, goat, raw or undressed - - - - - - - *number*	512,518	144,352	465,341	– – 6 per dozen	1,052 – –		
Skins, Martin, Undressed:							
Imported from any British possession - - - - *number*	104,692	34,992	118,933	– – 3 each -	1,487 – –		
Imported from other places - - - - - *number*	107,059	5,438	105,676	– – 6 — -	2,644 – –		
Skins, sheep, undressed, in the wool - - - - *number*	322,921	45,963	404,355	– 1 – per dozen	1,691 – –		
——, squirrel tails, undressed - - - - - - - *value*	£.13,249 – –	£.38 – –	£.13,211 – –	20 – – p'ct ad. val.	2,645 – –		

Terra japonica, or catechu - - - - - - - - - -	*cwts.*	36,743	17,173	39,670	– 1 – per cwt. -	2,115 – –
Wax, Bees', Unbleached:						
The produce of the west coast of Africa, or of the United States of America, and imported directly from thence, or if imported from any British possession in Asia, Africa, or America	*cwts.*	5,992	2,091	5,638	– 10 – — -	2,810 – –
Otherwise imported - - - - - - - - -	*cwts.*	990	550	564	1 10 – — -	850 – –
Wood; viz.						
Balks:						
Under 5 inches square, and under 24 feet long -	*gr. hds.*	76	1	69	18 2 7 per 120 -	1,247 – –
Ditto, from any British possession in America -	*gr. hds.*	- - -	- - -	- - -	3 5 – —	—
Under 5 inches square, and 24 feet long, or upwards	*gr. hds.*	6	- - -	4 3/4	27 – – — -	124 – –
Ditto, from any British possession in America -	*gr. hds.*	- - -	- - -	- - -	4 17 6 —	—
Fir Quarters:						
Under 5 inches square, and under 24 feet long -	*gr. hds.*	108	- - -	110	18 2 7 — -	1,988 – –
Ditto, of any British possession in America, and imported directly from thence - - - - - -	*gr. hds.*	- - -	- - -	- - -	3 5 – —	—
Under 5 inches square, and 24 feet long, or upwards	*gr. hds.*	16	- - -	18	27 – – — -	481 – –
Ditto, of any British possession in America, and imported directly from thence - - - - - -	*gr. hds.*	- - -	- - -	- - -	4 17 6 —	—
Knees of Oak:						
Under 5 inches square - - - - - - -	*gr. hds.*	6	- - -	6	– 10 – — -	3 – –
Ditto, from any British possession in America -	*gr. hds.*	- - -	- - -	- - -	– 2 – —	—
5, and under 8 inches square - - - -	*gr. hds.*	65	- - -	62	4 – – — -	247 – –
Ditto, from any British possession in America -	*gr. hds.*	- - -	- - -	- - -	– 15 – —	—
8 inches square, or upwards - - - - - -	*loads*	690	- - -	693	1 6 – per load of 50 cubic ft.	905 – –
Ditto, from any British possession in America -	*loads*	1	- - -	1	– 5 – —	—
Unmanufactured, not particularly enumerated:						
Of the growth of any British possession in America, or of the growth of the British limits within the province of Yucatan, in the Bay of Honduras, and imported directly from the said Bay - - - - - - - -	*value*	£. 2,896 – –	£. 52 – –	£. 2,844 – –	5 – – p' ct. ad val.	139 – –
Otherwise imported - - - - - - - -	*value*	£. 16,009 – –	£. 669 – –	£. 15,340 – –	20 – – — -	3,094 – –
Wool or Hair, Goats':						
The produce of, and imported from, any British possession - - - - - - - - - - -	*lbs.*	16,112	- - -	83	free.	—
Otherwise imported - - - - - - - - -	*lbs.*	926,658	31,378	865,353	– – 1 per lb. -	3,602 – –
					£.	66,806 – –
(B.)—Articles imported partially Manufactured:						
Cream of tartar - - - - - - - - - -	*cwts.*	13,196	186	12,969	– 2 – per cwt. -	1,301 – –
Gum lacdye - - - - - - - - - -	*cwts.*	9,767	3,580	5,135	– 6 – — -	1,692 – –
—— shellac - - - - - - - - - -	*cwts.*	23,759	12,408	7,396	– 6 – — -	2,227 – –

(continued)

SCHEDULE 4.—Articles producing from £. 1,000 to £. 5,000 of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(B.)—Articles Imported partially Manufactured—*continued.*							
Hides, tanned, tawed, curried, or dressed:				£. s. d.	£. s. d.		
Horse, buffalo, bull, cow, or ox, tanned, and not otherwise dressed - - - - - - - - - - *lbs.*	277	69	192	– – 6 per lb. -	5 – –		
Ditto, the produce of, and imported from any British possession - - - - - - - - - - - *lbs.*	9,215	2,770	19,645	– – 3 — -	220 – –		
Ditto, cut or trimmed - - - - - - - - *lbs.*	- - -	- - -	- - -	– – 9 —	—		
Ditto - - ditto, the produce of, and imported from any British possession - - - - - - - - - *lbs.*	- - -	- - -	- - -	– – 4½ —	—		
Horse, buffalo, bull, cow, or ox, and pieces of such hides, tawed, curried, or in any way dressed - - - - *lbs.*	437	16	437	– – 9 — -	17 – –		
Ditto, the produce of, and imported from, any British possession - - - - - - - - - - *lbs.*	40,298	210	17	– – 4½ —	—		
Ditto, cut or trimmed - - - - - - - - *lbs.*	71	- - -	71	– 1 2 — -	4 – –		
Ditto - - ditto, the produce of, and imported from, any British possession - - - - - - - - - *lbs.*	115,657	118,077	- - -	– – 7 —	—		
Losh hides - - - - - - - - - - - *lbs.*	17	- - -	17	– 1 8 — -	1 – –		
Muscovy or Russia, tanned, coloured, shaved, or otherwise dressed - - - - - - - - - - *number*	2,880	- - -	5,370	– 5 – each -	1,343 – –		
Muscovy pieces, tanned, coloured, shaved, or otherwise dressed - - - - - - - - - - - *lbs.*	- - -	- - -	- - -	– 2 6 per lb.	—		
Not particularly enumerated, tanned, tawed, curried, or in any way dressed - - - - - - - - - *value*	£. 219 – –	£. 150 – –	£. 69 – –	30 – – p' ct. ad val.	21 – –		
Oil of coco-nut - - - - - - - - - - *cwts.*	32,666	3,929	38,669	– 1 3 per cwt. -	2,420 – –		
Skins, viz. Calf and Kid, tanned, &c.:							
Tanned, and not otherwise dressed - - - - - *lbs.*	- - -	- - -	- - -	– – 9 per lb.	—		
Ditto, the produce of, and imported from, any British possession - - - - - - - - - - - *lbs.*	195	- - -	- - -	– – 4½ —	—		
Ditto, cut or trimmed - - - - - - - - *lbs.*	14	- - -	14	– 1 2 — -	1 – –		
Ditto - - ditto, the produce of, and imported from, any British possession - - - - - - - - - *lbs.*	- - -	- - -	- - -	– – 7 —	—		

Tawed, curried, or in any way dressed - - - - - *lbs.*	73,119	10,026	62,119	– 1 – — -	3,109 – –	
Ditto, the produce of, and imported from, any British possession - - - - - - - - - - *lbs.*	45	- - -	- - -	– – 6 —	—	
Ditto, cut or trimmed - - - - - - - - - *lbs.*	21	- - -	21	– 1 6 — -	2 – –	
Ditto - - ditto, the produce of, and imported from, any British possession - - - - - - - - - *lbs.*	- - -	- - -	- - -	– – 9 —	—	
Kid, dressed (not dyed or coloured) - - - - - *number*	681,101	- - -	679,649	– 10 – per 100 -	3,398 – –	
Skins and furs, or pieces of skins or furs, tanned, tawed, curried, or in any way dressed, not particularly enumerated - *value*	£. 6,323 – –	£. 802 – –	£. 5,521 – –	30 – – p' ct. ad val.	1,597 – –	
Smalts - - - - - - - - - - - - *lbs.*	110,961	25,450	97,932	– – 4 per lb. -	1,626 – –	
Verdigris - - - - - - - - - - - - *lbs.*	112,797	3,353	120,398	– – 6 — -	3,011 – –	
Wood Oars:						
Of any British possession in America, and imported directly from thence - - - - - - - - - - *gt. hds.*	191	- - -	192	– 19 6 per 120 -	188 – –	
Otherwise imported - - - - - - - - *gt. hds.*	82	16	64	14 19 3 — -	960 – –	
Yarn, worsted - - - - - - - - - - - *lbs.*	57,290	2,030	55,414	– – 6 per lb. -	1,420 – –	
				£.	24,563 – –	

(C.)—Articles Imported Manufactured:

Baskets - - - - - - - - - - - - *value*	£. 8,731 – –	£. 106 – –	£. 8,625 – –	20 – – p' ct. ad val.	1,709 – –
Beads, coral - - - - - - - - - - - *lbs.*	17,678	16,403	1,436	– 15 10 per lb. -	1,153 – –
Boots, Shoes, and Calashes:					
Women's boots and calashes - - - - - - *pairs*	1,600	330	1,364	1 10 – p' doz. pair	171 – –
Ditto, if lined or trimmed - - - - - - *pairs*	187	34	153	1 16 – — -	23 – –
Women's shoes, with cork or double soles, quilted shoes, and clogs - - - - - - - - - - *pairs*	2,464	- - -	2,464	1 6 – — -	267 – –
Ditto, if lined or trimmed - - - - - - *pairs*	179	- - -	179	1 9 – — -	22 – –
Women's shoes of silk, satin, jeans, or other stuffs, kid, morocco, or other leather - - - - - - - - *pairs*	42,938	13,172	33,667	– 18 – — -	2,526 – –
Ditto, if lined or trimmed - - - - - - *pairs*	257	25	232	1 4 – — -	23 – –
Girls' boots and calashes - - - - - - - *pairs*	963	1,016	1	1 – – —	—
Ditto, if lined or trimmed - - - - - - *pairs*	- - -	- - -	- - -	1 4 – —	—
Girls' shoes, with cork or double soles, quilted shoes, and clogs - - - - - - - - - - *pairs*	3	- - -	3	– 17 4 —	—
Ditto, if lined or trimmed - - - - - - *pairs*	- - -	- - -	- - -	– 19 4 —	—
Girls' shoes of silk, satin, jeans, or other stuffs, kid, morocco, or other leather - - - - - - - - - *pairs*	4,873	4,085	320	– 12 – — -	16 – –
Ditto, if lined or trimmed - - - - - - *pairs*	2	- - -	2	– 16 – —	—

(continued)

SCHEDULE 4.—ARTICLES PRODUCING FROM £1,000 TO £.5,000 OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(C.)—Articles Imported Manufactured—*continued.*							
Boots, shoes, and calashes—*continued.*				£. s. d.	£.		
Men's boots - - - - - - - - - *pairs*	6,434	1,176	4,977	2 14 – per doz. pair	1,121		
shoes - - - - - - - - - *pairs*	4,683	3,692	777	1 4 – —	78		
Boys' boots - - - - - - - - - *pairs*	4	- - -	4	1 16 – —	1		
shoes - - - - - - - - - *pairs*	3	- - -	3	– 16 – —	—		
Bottles of glass, not otherwise enumerated - - - - *value*	£. 1,937	£. 258	£. 1,679 weighing 234 cwt. 17 lb.	25 – – p' ct. ad val. and further 4 *l.* p' cwt.	1,356		
Boxes of all sorts - - - - - - - - - *value*	£. 18,253	£. 4,289	£. 13,964	20 – – p' ct. ad val.	2,766		
Brass, manufactures of, not otherwise enumerated - - - *value*	£. 10,826	£. 2,877	£. 7,949	30 – – — -	2,373		
Bugles - - - - - - - - - - - *lbs.*	681,924	972,351	40,422	– 1 – per lb. -	2,042		
Copper, manufactures of, not otherwise enumerated, and copper plates engraved - - - - - - - - - *value*	£. 4,319	£. 385	£. 3,934	30 – – p' ct. ad val.	1,158		
Cotton, manufactures of, (except yarn) - - - - *value*	£. 59,637	£. 34,134	} £. 29,898	10 – – — -	2,954		
being East India piece goods - - *pieces*	270,545	384,966					
Cotton, articles of manufactures of cotton, wholly or in part made up - - - - - - - - - - *value*	£. 33,024	£. 19,129	£. 13,895	20 – – — -	2,741		
Flowers, artificial, not made of silk - - - - - - *value*	£. 19,453	£. 164	£. 19,289	25 – – — -	4,822		
Glass manufactures, not otherwise enumerated, and old broken glass, fit only to be remanufactured - - - - - - *value*	£. 7,368	£. 929	£. 6,439 weighing 377½ cwt.	20 – – p' ct. ad val. and further 4 *l.* p' cwt.	2,798		
Hair, viz.:—Manufactures of hair or goats' wool, or of hair and goats' wool and any other material, and articles of such manufacture, wholly or in part made up, not particularly charged with duty - - - - - - - - - *value*	£. 39,722	£. 28,960	£. 10,762	30 – – p' ct. ad val.	3,214		
Hats or bonnets of straw:							
Each, not exceeding 24 inches in diameter - - - *number*	21,087	22,026	3,775	3 8 – per dozen	1,070		
Each, exceeding 24 inches in diameter - - - - *number*	299	17	3	6 16 – —	2		
Japanned or lacquered ware - - - - - - - *value*	£. 5,919	£. 88	£. 5,831	20 – – p' ct. ad val.	1,124		

Isinglass :							
The produce of, and importe[d] from, any British possession	*cwts.*	25	- - -	25	– 15 10 per cwt. -	19
Otherwise imported - - - - - - - - -	*cwts.*	1,860	69	1,695	2 7 6 — -	4,039
Lace, thread - - - - - - - - - - -	*value*	£. 5,003	£. 361	£. 4,642	30 – – p'ct. ad val.	1,393
Leather, viz.:—Pieces of leather, or leather cut into shapes, or any article made of leather, or any manufacture whereof leather is the most valuable part, not otherwise enumerated	*value*	£. 6,721	£. 467	£. 6,254	30 – – — -	1,799
Musical instruments - - - - - - - - -	*value*	£. 14,097	£. 1,849	£. 12,248	20 – – — -	2,425
Oil, chemical, essential, and perfumed ; viz.						
Lemon - - - - - - - - - - -	*lbs.*	25,827	914	17,598	– 1 4 per lb. -	1,179
Not particularly enumerated - - - - - - -	*lbs.*	43,692	11,927	20,003	– 1 4 — -	1,342
Percussion caps - - - - - - - - - -	*number*	78,060,200	5,609,500	67,131,200	– – 4 per 1,000 -	1,119
Pictures - - - - - - - - - - -	*number*	10,998	1,831	9,620 containing 46,452 sq. feet.	– 1 – each, and further 1 *s.* per sq. foot.	2,844
Pictures, 200 feet square or upwards - - - - -	*number*	- - -	- - -	- - -	10 – – each.	—
Prints and drawings, coloured - - - - - -	*number*	166,901	14,847	154,330	– – 2 each -	1,281
Quinine, sulphate of - - - - - - - - -	*ounces*	132,206	1,210	101,705	– – 6 per ounce -	2,543
Ships, with their tackle, apparel, and furniture, except sails :						
Foreign ships, to be broken up - - - - -	*value*	£. 290	- - -	£. 290	50 – – p'ct. ad val.	151
Foreign ships, broken up - - - - - - -	*value*	£. 4,632	- - -	£. 4,632	20 – – — -	942
British ships entitled to be registered as such, not having been built in the United Kingdom - - - - -	*value*	£. 1,200	- - -	£. 1,200	15 – – — -	191
Skins and furs, articles manufactured of - - - -	*value*	£. 3,738	£. 649	£. 3,089	75 – – — -	2,282
Soap, hard:						
The produce of, and imported from, any British possession in the East Indies - - - - - - - -	*cwts.*	138	- - -	23	1 8 – per cwt. -	32
Otherwise imported - - - - - - - -	*cwts.*	882	135	355	4 10 – — -	1,598
Toys - - - - - - - - - - - -	*value*	£. 18,432	£. 1,717	£. 16,715	20 – – p'ct. ad val.	3,344
Watches of gold, silver, or other metal - - - -	*value*	£. 20,861	£. 13,202	£. 7,659	25 – – — -	1,867
Watches prohibited. *See* Schedule 8.					£.	65,920

(*continued*)

SCHEDULE 4.—Articles producing from £. 1,000 to £. 5,000 of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(D.)—Articles for Food:				£. s. d.	£.		
Almonds, Jordan *cwts.*	1,134	48	1,579	2 – – per cwt.	3,165		
—— not Jordan, nor bitter *cwts.*	12,199	7,828	3,655	1 – – —	3,690		
Anchovies *lbs.*	167,603	3,580	166,108	– – 2 per lb.	1,386		
Apples, raw *value*	£. 43,909	£. 42	£. 43,867	5 – – p' ct. ad val.	2,211		
Beef, salted (not being corned beef) *cwts.*	13,108	9,531	1,936	– 12 – per cwt.	1,174		
Capers, including the pickle *lbs.*	160,793	70	115,474	– – 6 per lb.	2,887		
Cassia lignea:							
Imported from any British possession *lbs.*	315,210	439,086	100,825	– – 6 —	2,520		
other parts *lbs.*	65,445	118,616	12	– 1 – —	1		
Cloves *lbs.*	182,210	125,487	107,772	– – 6 —	2,697		
Cocoa, husks and shells *lbs.*	384,842	- - -	421,548	– – 1 —	1,759		
Grapes *value*	£. 22,092	£. 24	£. 22,068	5 – – p' ct. ad val.	1,105		
Hams *cwts.*	6,465	4,630	1,701	1 8 – per cwt.	2,385		
Honey:							
The produce of, and imported from, any British possession *cwts.*	195	6	184	– 5 – —	47		
Otherwise imported *cwts.*	1,942	- - -	1,402	– 15 – —	1,047		
Mace *lbs.*	25,902	7,228	20,392	– 2 6 per lb.	2,552		
Nuts; viz. Chesnuts *bushels*	19,056	102	18,289	– 2 – per bushel	1,838		
—— Walnuts *bushels*	18,495	153	19,304	– 2 – —	1,956		
Onions *bushels*	12,131	173	11,756	– 3 – —	1,772		
Pimento *lbs.*	905,888	807,539	339,726	– – 3 per lb.	4,236		
Prunes *cwts.*	9,690	335	9,812	– 7 – per cwt.	3,436		
Sago *cwts.*	18,627	2,214	28,396	– 1 – —	1,426		
Succades:							
The produce of, and imported from, any British possession *lbs.*	73,063	167	72,468	– – 1 per lb.	302		
Otherwise imported *lbs.*	30,451	697	28,292	– – 6 —	707		
Sugar-cane juice *cwts.*	2,173	- - -	2,016	- After subjecting each parcel to analysis, the duties due on sugar and molasses respectively are charged on the component parts. (Under Treasury Order.)	1,214		

Vermicelli and macaroni	*lbs.*	189,345	12,940	182,092	– – 2 per lb. –	1,510
Vinegar or acetous acid	*tuns*	97	63	73	18 18 – per tun –	1,383
					£.	48,406

(E).—Articles Prohibited.

— Nil. —

(F.)—Articles not properly belonging to any of the foregoing Heads:

Aloes:						
The produce of, and imported from, any British possession	*lbs.*	218,726	97,466	111,765	– – 2 per lb. –	934
Otherwise imported	*lbs.*	23,790	5,118	2,550	– – 8 — –	85
Bones of cattle and other animals, and of fish (except whale-fins), whether burnt or not, or as animal charcoal	*value*	£. 255,967	– – –	£. 255,967	1 – – p' ct. ad val.	2,561
Grains, Guinea	*lbs.*	6,717	10,795	15,272	– 2 – per lb. –	1,476
Grease	*cwts.*	17,291	12	19,969	– 1 8 per cwt. –	1,665
Jalap	*lbs.*	72,462	10,368	44,047	– – 6 per lb. –	1,101
Opium	*lbs.*	95,832	13,028	30,435	– 1 – — –	1,557
Quills, goose	*number*	32,017,580	3,677,560	29,493,660	– 2 6 per 1,000 –	3,688
Rhubarb	*lbs.*	118,469	84,627	45,389	– 1 – per lb. –	2,269
Sarsaparilla	*lbs.*	220,379	31,889	142,970	– – 6 — –	3,581
Scammony	*lbs.*	8,685	67	8,086	– 2 6 — –	1,012
Seed, mustard	*bushels*	17,507	– – –	10,499	– 8 – per bushel	4,196
—— onion	*lbs.*	44,501	1,555	40,771	– 1 6 per lb. –	3,057
Senna	*lbs.*	438,026	201,982	195,858	– – 6 — –	4,886
Sponge:						
The produce of, and imported from, any British possession	*lbs.*	22,555	– – –	21,856	– – 1 — –	91
Otherwise imported	*lbs.*	67,167	10,296	46,608	– – 6 — –	1,369
Tares	*quarters*	7,252	55	8,982	– 10 – per quarter	4,210
Goods, wares, and merchandise, not being in part or wholly manufactured, and not being enumerated or described, or otherwise charged with duty, and not being prohibited	*value*	£. 31,381	£. 10,293	£. 27,709	5 – – p' ct. ad val.	1,300
					£.	39,038

SCHEDULE 5.—ARTICLES PRODUCING FROM £. 5,000 TO £. 100,000 EACH OF CUSTOMS DUTY.

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).		QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—ARTICLES IMPORTED IN A RAW STATE TO BE USED IN OUR MANUFACTURES:								
Bark for Tanners or Dyers' use:					£. s. d.	£.		
From any British possession	*cwts.*	16,706	- - -	18,949	- - 1 per cwt. -	79		
From other places	*cwts.*	601,643	4,361	596,799	- - 8 — -	20,919		
Brimstone (not refined, nor in rolls or flour)	*cwts.*	891,915	16,898	679,570	- - 6 — -	17,045		
Bristles:								
Rough in the tufts, and not in any way sorted	*lbs.*	14,566	- - -	12,312	- - 2½ per lb. -	127		
In any way sorted or arranged in colours, and not entirely rough and in the tufts	*lbs.*	2,353,444	112,342	2,043,018	- - 3½ — -	29,709		
Cork	*cwts.*	51,852	285	57,522	- 8 - per cwt.	23,119		
Feathers for beds, in beds or not	*cwts.*	2,306	12	1,941	2 4 - — -	4,256		
Flax, and tow or codilla of hemp or flax, whether dressed or undressed	*cwts.*	1,626,277	6,630	1,615,905	- - 1 — -	6,827		
Gum, Senegal	*cwts.*	29,274	2,111	24,888	- 6 - — -	7,345		
Hides, not tanned, tawed, curried, or dressed:								
Dry	*cwts.*	69,850	24,557	48,613	- 4 8 — -	11,282		
Dry, the produce of, and imported from, any British possession	*cwts.*	36,420	8,416	27,302	- 2 4 — -	3,214		
Wet	*cwts.*	221,560	1,951	220,715	- 2 4 — -	25,811		
Wet, the produce of, and imported from, any British possession	*cwts.*	18,270	- - -	17,954	- 1 2 — -	1,039		
The produce of, and imported from, the west coast of Africa, each hide not exceeding 14 pounds	*cwts.*	2,302	568	1,767	- 2 4 — -	206		
Or pieces of hides, raw or undressed, not particularly enumerated	*value*	£. 48	£. 2	£. 46	20 - - p' ct. ad val.	Excess of repayments 5*l.*		
Ditto, imported from any British possession in America	*value*	- - -	- - -	- - -	5 17 6 — -	—		
Indigo:								
The produce of, and imported from, any British possession	*lbs.*	6,579,422	4,934,732	2,717,822	- - 3 per lb. -	34,124		
Otherwise imported	*lbs.*	425,574	209,159	285,908	- - 4 — -	4,694		
Madder	*cwts.*	97,411	2,374	108,921	- 2 - per cwt.	10,912		
Mahogany:								
The produce of, and imported from, the Bay of Honduras or the Mosquito Shore	*tons*	17,672	1,027	18,363	1 10 - per ton -	27,657		
Imported from any British possession	*tons*	1,109	92	2,193	4 - - — -	8,791		

Otherwise imported	*tons*	4,555	690	4,053	5 – – per ton	20,264
Oil, train, blubber, spermaceti oil, and head-matter, the produce of fish or creatures living in the sea:						
Taken and caught by the crews of British ships, and imported direct from the fishery, or from any British possession in a British ship	*tons*	28,059	1,111	26,610	– 1 – —	1,388
Of foreign fishing	*tons*	222	81	196	26 12 – —	5,216
Rosewood	*tons*	965	305	1,798	6 – – —	10,795
Saltpetre	*cwts.*	287,605	65,038	250,673	– – 6 per cwt.	6,749
Seeds, Linseed and Flaxseed	*quarters*	413,109	18,366	392,087	– 1 – per quarter	19,921
Silk, raw	*lbs.*	3,458,959	134,483	3,595,816	– – 1 per lb.	15,286
Skins, viz.:						
Calf and kip in the hair, not tanned, tawed, curried, or in any way dressed:						
Dry	*cwts.*	23,137	105	23,282	– 4 8 per cwt.	5,435
Dry, the produce of, and imported from, any British possession	*cwts.*	35	– – –	37	– 2 4 —	4
Wet	*cwts.*	13,799	6	13,612	– 2 4 —	1,590
Wet, the produce of, and imported from any British possession	*cwts.*	215	– – –	214	– 1 2 —	13
Wet, the produce of, and imported from, the west coast of Africa, each skin not exceeding seven pounds	*cwts.*	– – –	– – –	– – –	– 2 4 —	—
Squirrel, or Calabar, undressed	*number*	3,043,091	35,743	2,662,105	– 11 6 per 100	15,309
Spelter in cakes	*cwts.*	106,427	30,806	77,396	– 2 – per cwt.	7,772
Tar:						
The produce of, and imported from, any British possession	*lasts*	– – –	– – –	– – –	– 12 – per last of 12 barrels.	—
Otherwise imported	*lasts*	14,831	519	13,900	– 15 – —	10,553
Turpentine:						
Not being of greater value than 12 *s.* per cwt.	*cwts.*	428,302	450	349,841	– 4 4 per cwt.	75,811
Being of greater value than 12 *s.*, and not of greater value than 15 *s.* per cwt.	*cwts.*	7	– – –	7	– 5 4 —	2
Being of greater value than 15 *s.* per cwt.	*cwts.*	2,374	– – –	2,374	1 6 2 —	3,106
Valonia	*cwts.*	133,630	10	146,707	– 1 – —	7,233
Wood, viz.:						
Teake wood:						
Imported from any British possession within the limits of the East India Company's Charter	*loads*	110	– – –	122	– – 1 per load	1
Imported from other parts	*loads*	11,143	72	13,091	– 10 – —	6,552
Timber, oak, eight inches square or upwards, (including balks and ufers of oak, five inches square or upwards):						
Of any British possession in America, and imported directly from thence	*loads*	23,050	– – –	23,387	– 10 – —	11,725
Otherwise imported	*loads*	11,840	– – –	12,768	2 15 – —	35,041

(*continued*)

SCHEDULE 5.—ARTICLES PRODUCING FROM £. 5,000 TO £. 100,000 EACH OF CUSTOMS DUTY.—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—Articles Imported in a Raw State to be used in our Manufactures—*continued.*				£. s. d.	£.		
Wood, viz.—							
Timber of all sorts, not particularly enumerated, 8 inches square, or upwards:							
Of any British possession in America, and imported directly from thence - - - - - - - - *loads*	43,381	33	43,471	– 5 – per load -	10,883		
Otherwise imported - - - - - - - *loads*	34	12	52	1 8 – — -	73		
Wainscot Logs:							
Of any British possession in America, and imported directly from thence - - - - - - - - *loads*	- - -	- - -	- - -	– 12 – — -	—		
Otherwise imported, 8 inches square or upwards - *loads*	5,737	- - -	4,518	2 15 – — -	12,353		
				£.	520,226		
(B.)—Articles Imported, partially Manufactured.							
Iron in bars, or unwrought:							
The produce of, and imported from, any British possession *tons*	489	- - -	185	– 2 6 per ton -	23		
Otherwise imported - - - - - - - - - *tons*	22,518	4,369	18,965	1 10 – — -	28,571		
Oil of Olives:							
The produce of, or imported from, any part of the dominions of the King of the Two Sicilies - - - - - - *tuns*	- - -	- - -	2,538	8 8 – per tun -	21,295		
Imported in a ship belonging to any of the subjects of the King of the Two Sicilies - - - - - - - - *tuns*	7,973	797	149	10 10 – — -	1,568		
Otherwise imported - - - - - - - - *tuns*	- - -	- - -	5,353	4 4 – — -	22,553		
Oil of Palm - - - - - - - - - - *cwts.*	282,312	8,829	272,991	– 1 3 per cwt. -	17,102		
Platting or other Manufactures to be used in, or proper for, making hats or bonnets, viz.: Of Straw - - - - - - *lbs.*	40,110	11,626	34,662	– 17 – per lb. -	29,052		
Wood, viz.—							
Lathwood:							
Imported from any British possession in America, in pieces under 5 feet long - - - - - - - *fathoms*	7,703	- - -	7,690	– 15 – per fathom, six feet wide and six feet high.	5,747		

Ditto, 5 feet long or upwards - - - - - *fathoms*	58	-	-	-	57	1 5 – — -	71	
Imported from other parts in pieces under 5 feet long, *fathoms*	3,292		8		3,130	4 5 – — -	13,086	
Ditto, 5 feet and under 8 feet long - - - *fathoms*	2,278	-	-	-	2,255	6 16 – — -	15,217	
Ditto, 8 feet and under 12 feet long - - - *fathoms*	6	-	-	-	1	10 4 – — -	excess of re-payments, 20*l.*	
Ditto, 12 feet long or upwards - - - - *fathoms*	$\frac{30}{36}$	-	-	-	$\frac{30}{36}$	13 12 – — -	11	
Masts, Yards, or Bowsprits:								
Six and under 8 inches in diameter - - - *number*	8,000		303		7,716	– 8 – each -	3,087	
Ditto, imported from any British possession in America, *number*	3,240	-	-	-	3,253	– 1 6 — -	244	
Eight and under 12 inches in diameter - - - *number*	2,348		120		2,096	1 2 – — -	2,315	
Ditto, imported from any British possession in America, *number*	1,595		1		1,594	– 4 – — -	320	
Twelve inches in diameter or upwards - - - *loads*	1,510		38		1,902	2 15 – per load of 50 cubic feet.	5,231	
Ditto, imported from any British possession in America, *loads*	2,829		37		2,491	– 10 – — -	1,263	
Oak Plank, 2 inches thick, or upwards:								
Of any British possession in America, and imported directly from thence - - - - - - - - - *loads*	1	-	-	-	1	– 15 – — -	1	
Otherwise imported - - - - - - - - - *loads*	3,995	-	-	-	3,888	4 – – — -	15,551	
Spars:								
Under 22 feet long, and under 4 inches in diameter *hund.*	693	-	-	-	722	2 8 – per 120 -	1,748	
Ditto, of any British possession in America, and imported directly from thence - - - - - - - - *hund.*	82		1		100	– 9 – — -	46	
Twenty-two feet long or upwards, and under 4 inches in diameter - - - - - - - - - - *hund.*	141		4		144	4 5 – — -	613	
Ditto, of any British possession in America, and imported directly from thence - - - - - - - - *hund.*	16		1		15	– 16 – — -	13	
Four and under 6 inches in diameter - - - *hund.*	479		1		483	9 – – — -	4,350	
Ditto, of any British possession in America, and imported directly from thence - - - - - - - *hund.*	35	-	-	-	39	1 15 – — -	68	
Staves, (not exceeding 7 inches broad):								
Not exceeding 36 inches long, and not above 3 inches thick - - - - - - - - - - *hund.*	4,071		107		3,167	1 3 – — -	3,628	
Above 36, and not exceeding 50 inches long, ditto - *hund.*	7,818		262		6,916	2 6 – — -	15,906	
Above 50, and not exceeding 60 inches long, ditto - *hund.*	1,778		151		1,340	3 – – — -	4,007	
Above 60, and not exceeding 72 inches long, ditto - *hund.*	7,178		470		6,680	4 4 – — -	27,957	
Above 72 inches long, ditto - - - - - - *hund.*	327		184		204	4 16 – — -	978	
Imported direct from any British possession in America:								
Not exceeding 36 inches long, and not above 3 ½ inches thick - - - - - - - - - - *hund.*	1,730		12		1,724	– 2 – — -	176	
Not exceeding 36 inches long, and not above 1 ½ inch thick - - - - - - - - - - *hund.*	8,957		210		9,419	– – 8 — -	317	
Above 36, and not exceeding 50 inches long, and not above 3 ½ inches thick - - - - - - - - *hund.*	2,429		113		2,403	– 4 – — -	329	
Above 36, and not exceeding 50 inches long, and not above 1 ½ inch thick - - - - - - - - *hund.*	35,305		97		34,952	– 1 4 — -	2,328	

(continued)

SCHEDULE 5.—Articles producing from £. 2,500 to £. 100,000 each of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Forms of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(B.)—Articles imported partially manufactured—*continued.*							
Wood; viz.							
Staves (not exceeding 7 inches broad):				£. s. d.	£.		
Above 50, and not exceeding 60 inches long, and not above 3½ inches thick - - - - - - - - - *hund.*	379	76	333	– 6 – per 120 -	100		
Above 50, and not exceeding 60 inches long, and not above 1½ inch thick - - - - - - - - - *hund.*	180	32	142	– 2 – — -	16		
Above 60, and not exceeding 72 inches long, and not above 3½ inches thick - - - - - - - - - *hund.*	6,850	108	7,059	– 8 – — -	2,839		
Above 60, and not exceeding 72 inches long, and not above 1½ inch thick - - - - - - - - - *hund.*	1,174	54	1,118	– 2 8 — -	155		
Above 72 inches long, and not above 3½ inches thick - *hund.*	4	- - -	4	– 10 – — -	2		
Above 72 inches long, and not above 1½ inch thick - *hund,*	- - -	- - -	- - -	– 3 4 — -	- - -		
				£.	247,864		
(C.)—Articles imported Manufactured.							
Books bound or unbound:							
Being of editions printed prior to the year 1801 - - *cwts.*	901	94	819	1 – – per cwt. -	834		
Being of editions printed in or since 1801 - - - *cwts.*	473	22	410	5 – – — -	2,031		
Ditto - - - in the foreign living languages, or printed in the British possessions in the English language - *cwts.*	2,494	374	2,124	2 10 – — -	5,394		
Prohibited. *See* Schedule 8.							
Bottles of Green or Common Glass:							
Full from any British possession - - - - - *doz. qrts.*	15,601	3,002	9,187	– 1 0 per dozen qrts. content	460		
Full from any foreign place containing wine or spirits - *doz. qrts.*	161,595	71,838	80,032	– 4 – — -	15,939		
Full from any foreign place not containing wine or spirits *doz. qrts.*	1,206	279	927	– 2 – — -	93		
Empty - - - - - - - - - - *doz. qrts.*	2,450	672	187	– 2 – — -	19		
China or Porcelain Ware:							
Plain - - - - - - - - - - *value*	£. 1,077	£. 82	£. 995	15 – – p' ct. ad val.	149		
Painted, gilt or ornamented - - - - - - - *value*	£. 18,174	£. 1,470	£. 16,704	30 – – — -	4,977		
Clocks - - - - - - - - - - - *value*	£. 34,217	£. 897	£. 33,320	25 – – — -	8,251		
—— Prohibited. *See* Schedule 8.							
Embroidery and needlework - - - - - - - *value*	£. 32,777	£. 2,815	£. 29,962	30 – – — -	8,888		

Gloves of Leather:						
Habit gloves - - - - - - - - - -	*pair*	668,640	29,620	640,928	– 4 – per doz. pair	10,699
Men's gloves - - - - - - - - - -	*pair*	431,860	9,360	430,012	– 5 – — –	8,962
Women's gloves or mitts - - - - - - -	*pair*	57,238	2,604	59,098	– 7 – — –	1,724
Linen:						
Cambrics and lawns, commonly called French lawns:						
Plain - - - - - - - - - - - -	*pieces*	19,229	276	18,950	– 6 – p' piece, not exceeding 8 yds. long, or $\frac{7}{8}$ of a yd. broad	5,693
Bordered handkerchiefs - - - - - -	*pieces*	24,461	103	24,325	– 5 – — –	6,084
Lawns not French, not containing more than 60 threads to the inch of warp - - - - - - - - - -	*sq. yds.*	102	- - -	102	– – 9 per sq. yd.	4
Lawns not French, containing more than 60 threads to the inch of warp - - - - - - - - - -	*sq. yds.*	4,683	94	2,650	– 1 – — –	132
Damasks and damask diaper - - - - - -	*sq. yds.*	7,716	419	7,082	– 2 – — –	703
Drillings, ticks, and twilled linens - - - - -	*sq. yds.*	- - -	- - -	- - -	– – 8 — –	- - -
Sail cloth - - - - - - - - - - -	*sq. yds.*	24,891	25,836	674	– – $7\frac{1}{2}$ — –	18
Plain linens and diaper, not otherwise enumerated, and whether chequered or striped with dyed yarn or not, viz.:						
Not containing more than 20 threads to the inch of warp	*sq. yds.*	- - -	- - -	80	– – $2\frac{1}{4}$ per sq. yd.	1
Containing more than 20, and not more than 24 threads to the inch of warp - - - - - - - - - -	*sq. yds.*	- - -	- - -	- - -	– – 3 — –	- - -
Containing more than 24, and not more than 30 ditto -	*sq. yds.*	- - -	- - -	- - -	– – 4 — –	- - -
Containing more than 30, and not more than 40 ditto -	*sq. yds.*	8,038	8,079	30	– – $4\frac{1}{2}$ — –	1
Containing more than 40, and not more than 60 ditto -	*sq. yds.*	- - -	- - -	99	– – 8 — –	3
Containing more than 60, and not more than 80 ditto -	*sq. yds.*	- - -	- - -	- - -	– – 10 — –	- - -
Containing more than 80, and not more than 100 ditto -	*sq. yds.*	- - -	- - -	- - -	– 1 – — –	- - -
Containing more than 100 threads to the inch of warp -	*sq. yds.*	- - -	- - -	- - -	– 1 6 — –	- - -
Entered by the ell - - - - - - - -	*ells*	496,952	111,384	—	—	—
Entered by the piece - - - - - - -	*pieces*	30,083	30,999	—	—	—
Sails - - - - - - - - - - - -	*value*	£. 614	£. 60	£. 554	30 – – p' ct. ad val.	167
Ditto, in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of - - -	*value*	- - -	- - -	- - -	- - free - -	- - -
Ditto - - ditto, if and when otherwise disposed of -	*value*	£. 23	- - -	£. 23	20 – – p' ct. ad val.	5
Plain linen and diaper and lawns not French, entered (at the option of the importer) by value - - - - - - - -	*value*					
Articles of manufactures of linen, or of linen mixed with cotton or with wool, wholly or in part made up, not otherwise charged with duty - - - - - - - - - -	*value*	£. 10,540	£. 891	£. 15,085	40 – – — –	6,162
Manufactures of linen, or of linen mixed with cotton or with wool, not particularly enumerated or otherwise charged with duty	*value*	£. 3,025	£. 639	£. 2,386	25 – – — –	597
Mats and Matting:						
Imported from any British possession - - - - -	*value*	£. 2,096	- - -	£. 2,096	5 – – — –	105
Imported from other places - - - - - -	*value*	£. 27,437	£. 551	£. 26,886	20 – – — –	5,375

(continued)

SCHEDULE 5.—ARTICLES PRODUCING FROM £. 5,000 TO £. 100,000 EACH OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per cent. which the Duty bears to the Cost of the Article.
(C.)—Articles imported Manufactured—*continued.*				£. s. d.	£.		
Water, Cologne - - - - - - - - - - *flasks*	334,377	198,903	105,721	– 1 – per flask (30 of which to contain not more than one gallon.)	5,276		
Woollens, viz. Manufactures of wool, (not being goats' wool), or of wool mixed with cotton, not particularly enumerated - - *value*	£. 232,146	£. 20,181	£. 211,965	15 – – p' ct. ad val.	31,692		
Goods, wares, and merchandize, being either in part or wholly manufactured, and not being enumerated or described nor otherwise charged with duty, and not prohibited - - - - - *value*	£. 148,708	£. 26,124	£. 127,636	20 – – ditto -	25,412		
				£.	155,850		
(D.)—Articles for Food:							
Beer, spruce - - - - - - - - - - - *barrels*	3,759	2	3,414	3 6 – per barrel, containing 32 gals.	11,243		
Cocoa:							
The produce of, and imported from, any British possession *lbs.*	2,152,489	38,157	1,599,727	– – 2 per lb. -	13,335		
Otherwise imported - - - - - - - - *lbs.*	1,943,920	601,130	2,060	– – 6 — -	51		
Eggs - - - - - - - - - - *great hundreds*	697,915	25	697,890	– – 10 per 120 -	29,024		
Figs - - - - - - - - - - - - *cwts.*	17,243	1,233	15,947	– 15 – per cwt. -	12,014		
Ginger:							
The produce of, and imported from, any British possession *cwts.*	39,615	16,107	11,611	– 11 – — -	6,514		
Otherwise imported - - - - - - - - *cwts.*	661	948	1	2 13 – — -	3		
Nutmegs:							
The produce of, and imported from, any British possession, or imported from any British possession within the limits of the East India Company's charter - - - - - *lbs.*	124,030	6,059	123,184	– 2 6 per lb. -	15,401		
Otherwise imported - - - - - - - - *lbs.*	112,216	117,238	852	– 3 6 — -	149		
Wild nutmegs in the shell - - - - - - - *lbs.*	44	- - -	983	– 1 – — -	49		
Nuts, small - - - - - - - - - - - *bushels*	157,158	1,666	155,053	– 2 – per bushel	15,351		
Oranges and Lemons:							
Chests or boxes, not exceeding the capacity of 5,000 cubic inches	71,660	543	57,982	– 2 6 per chest or box.	7,398		
— exceeding the capacity of 5,000, and not exceeding 7,300 cubic inches - - - - -	142,714	321	127,895	– 3 9 — -	24,108		
— exceeding the capacity of 7,300, and not exceeding 14,000 cubic inches - - - -	47,733	439	43,969	– 7 6 — -	16,564		

— exceeding the capacity of 14,000 cubic inches					– – 7½ for every 1,000 cubic inches exceeding 14,000.	
Loose	*number*	17,436	– – –	17,436	– 15 – per 1,000	14
Entered by value at the option of the importer	*value*	£. 311	– – –	£. 3,767	75 – – p' ct. ad val.	2,836
Pepper of all sorts	*lbs.*	3,682,342	3,077,109	2,631,266	– – 6 per lb.	65,771
Plums, commonly called French plums and prunelloes	*cwts.*	6,541	553	5,159	1 – – per cwt.	5,168
Rice, not being rough or in the husk:						
The produce of, and imported from, any British possession	*cwts.*	205,036	170,812	119,617	– 1 – —	6,912
Otherwise imported	*cwts.*	33,330	32,830	72	– 15 – —	54
Rice, rough, and in the husk or paddy:						
The produce of, and imported from, any British possession, or imported from the west coast of Africa	*quarters*	1,941	309	3,405	– – 1 per quarter	16
Otherwise imported	*quarters*	25,335	(cleaned in the United Kingdom.) *cwt.* 28,599	*quarters* 17,766	1 – – —	32,290
Deduct drawback on the exportation of foreign rough rice cleaned in the United Kingdom						14,666
						17,624
Tobacco, manufactured, or segars	*lbs.*	1,445,083	652,926	189,716	– 9 – per lb.	85,406
					£.	335,005

(E.)—Articles Prohibited:

— Nil. —

(F.)—Articles not properly belonging to any of the foregoing Heads:

Liquorice juice, or succus Liquoritiæ	*cwts.*	6,782	367	7,329	3 15 – per cwt.	27,181
Oil seed cakes	*cwts.*	938,524	427	938,146	– – 2 —	7,808
Seeds, clover	*cwts.*	96,989	3,285	95,599	1 – – —	95,495
Wood, viz.:						
Firewood, not fit or proper to be used other than as such:						
From any British possession in America	*fathoms*	687	– – –	679	– – 10 per fathom six feet wide and six feet high.	28
From other parts	*fathoms*	8,259	8	8,268	– 19 – ditto	7,867
						138,379

(continued)

SCHEDULE 6.—ARTICLES PRODUCING FROM £.100,000 TO £.500,000 EACH OF CUSTOMS DUTY.

NAMES OF THE ARTICLES. (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—ARTICLES IMPORTED IN THE RAW STATE TO BE USED IN OUR MANUFACTURES.							
Tallow:				£. s. d.	£.		
Imported from any British Possession in Asia, Africa or America - - - - - - - - - - *cwts.*	1,931	- - -	2,223	- 1 - per cwt. -	111		
Imported from other parts - - - - - - - *cwts.*	1,120,518	12,513	1,157,944	- 3 2 — -	183,558		
Wool, Sheep's and Lamb's:							
The produce of, and imported from any British Possession - *lbs.*	10,167,482	127,548	10,039,934	Free - - -	- - -		
Otherwise imported - - - - - - - - - - *lbs.*	42,426,158	1,769,932	13,481,615	- - - ½ not being of the value of 1 *s.* per lb.	28,087		
			32,297,700	- - 1 being of the value of 1 *s.* per lb. or upwards.	135,510		
				£.	347,266		
(B.)—ARTICLES IMPORTED PARTIALLY MANUFACTURED.							
Wood, viz.:							
Battens and Batten Ends (not above seven inches wide).							
Imported into Great Britain. Not of the British Possessions in America.							
Battens 6, and not exceeding 16 feet long, and not above 2 ¾ inches thick - - - - - - - - - *gt. hds.*	2,621	21	2,523	10 - - per 120 -	25,088		
Battens 16, and not exceeding 21 feet long, and not above 2 ¾ inches thick - - - - - - - - - *gt. hds.*	11,544	72	11,411	11 10 - — 120 -	129,863		
Battens exceeding 21, and not exceeding 45 feet long, and not above 2 ¾ inches thick - - - - - - - *gt. hds.*	$\frac{48}{120}$	- - -	$\frac{46}{120}$	20 - - — 120 -	8		
Battens exceeding 45 feet long, or above 2 ¾ inches thick (not being timber 8 inches square) - - - - *gt. hds.*	- - -	- - -	- - -	2 10 - — load, & further 6 *l.* per 120.	- - -		
Batten ends under 6 feet long, and not exceeding 2 ¾ inches thick - - - - - - - - - - *gt. hds.*	839	2	784	3 - - per 120 -	2,347		
Batten ends under 6 feet long, and exceeding 2 ¾ inches thick - - - - - - - - - - *gt. hds.*	- - -	- - -	- - -	6 - - — 120 -	- - -		
Of any British Possession in America, and imported directly from thence.							
Battens 6, and not exceeding 16 feet long, and not exceeding 2 ¾ inches thick - - - - - - - - - *gt. hds.*	1,936	- - -	2,008	1 - - — 120 -	2,002		

Imported into Great Britain. 0.84.	Battens exceeding 16, and not exceeding 21 feet long, and 2 ¾ inches thick - - - - - - - - - gt. hds.	310	- - -	308	£. s. d. 1 3 - per 120 -	£. 351
	Battens exceeding 21 feet long, or if exceeding 2 ¾ inches thick - - - - - - - - - - gt. hds.	591	- - -	455	2 - - — 120 -	915
	Batten ends under 6 feet long, and not exceeding 2 ¾ inches thick - - - - - - - - - - gt. hds.	4	- - -	5	- 7 6 — 120 -	2
	Batten ends under 6 feet long, and exceeding 2 ¾ inches thick - - - - - - - - - - gt. hds.	18	- - -	10	- 15 - — 120 -	8
Imported into Ireland. P P 4	Not of the British Possessions in America.					
	Battens 8, and not exceeding 12 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - gt. hds.	11	- - -	11	8 6 3 — 120 -	93
	Battens exceeding 12, and not exceeding 14 feet long, and not exceeding 3 ¼ inches thick - - - - - - gt. hds.	6	- - -	6	9 14 - — 120 -	61
	Battens exceeding 14, and not exceeding 16 feet long, and not exceeding 3 ¼ inches thick - - - - - - gt. hds.	10	- - -	8	11 1 8 — 120 -	85
	Battens exceeding 16, and not exceeding 18 feet long, and not exceeding 3 ¼ inches thick - - - - - - gt. hds.	5	- - -	5	12 9 4 — 120 -	65
	Battens exceeding 18, and not exceeding 20 feet long, and not exceeding 3 ¼ inches thick - - - - - - gt. hds.	10	- - -	11	13 17 2 — 120 -	155
	Battens exceeding 20, and not exceeding 45 feet long, and not exceeding 3 ¼ inches thick - - - - - - gt. hds.	- - -	- - -	- - -	34 6 1 — 120 -	- - -
	Battens exceeding 45 feet long, or above 3 ¼ inches thick (not being timber 8 inches square) - - - - - - gt. hds.	- - -	- - -	- - -	2 10 - — load & further 6 *l.* per 120.	- - -
	Batten ends under 8 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - - gt. hds.	4	- - -	7	4 14 5 per 120 -	33
	Batten ends under 8 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - - gt. hds.	- - -	- - -	- - -	9 3 1 — 120 -	- - -
	Of any British Possession in America, and imported directly from thence.					
	Battens and Batten ends of all sorts - - - gt. hds.	111	- - -	88	- 8 3 — 120 -	36
					£.	161,112

(C.)—Articles Imported Manufactured.

Silk—Manufactures of Silk, or of Silk mixed with any other Material.

The Produce of Europe, viz.:					
Silk or satin, plain - - - - - - - lbs.	125,340	8,227	116,893	- 11 - — lb. or at the option of the officers of Customs.	64,267
			362, value 1,094 *l.*	25 - - p' ct. ad val.	275
Silk or satin, figured or brocaded - - - - lbs.	77,462	5,104	49,128	- 15 - per lb. or at the option of the officers of Customs.	36,849
			21,833, value 72,912 *l.*	30 - - p' ct. ad val.	21,861

(*continued*)

SCHEDULE 6.—Articles producing from £. 100,000 to £. 500,000 each of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY			RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
	Imported.	Re-exported.	Retained for Home Consumption.				
(C.)—Articles Imported manufactured—*continued.*							
Silk.—Manufactures of Silk, or of Silk mixed with any other Material—*continued.*				£. s. d.	£.		
The Produce of Europe—*continued.*							
Gauze, plain - - - - - - - - - *lbs.*	577	246	368 - - 3 val. 8*l.*	- 17 - per lb. or at the option of the officers of Customs. 30 - - p' ct. ad val.	314 2		
Gauze, striped, figured, or brocaded - - - - *lbs.*	11,688	1,170	10,421 - -	1 7 6 per lb. or at the option of the officers of Customs. 30 - - p' ct. ad val.	14,329 - - -		
Gauze tissue, Foulards - - - - - - - *lbs.*	17,557	- - -	16,284 value 49,291 *l.*	30 - - p' ct. ad val.	14,787		
Crape, plain - - - - - - - - - *lbs.*	3,446	616	2,992 - - 1 val. 4*l.*	- 16 - per lb. or at the option of the officers of Customs. 30 - - p' ct. ad val.	2,394 1		
Crape, figured - - - - - - - - - *lbs.*	29	12	17 - -	- 18 - per lb. or at the option of the officers of Customs. 30 - - p' ct. ad val.	16 - - -		
Velvet, plain - - - - - - - - - *lbs.*	22,412	1,374	20,846 - - 2 val. 10*l.*	1 2 - per lb., or at the option of the officers of Customs. 30 - - p' ct. ad val.	22,931 3		
Velvet, figured - - - - - - - - *lbs.*	2,180	186	2,048 - - 2 val. 11*l.*	1 7 6 per lb. or at the option of the officers of Customs. 30 - - p' ct. ad val.	2,815 3		
Ribbons embossed or figured with velvet - - - *lbs.*	968	10	958 - -	- 17 - per lb. or at the option of the officers of Customs. 30 - - p' ct. ad val.	814 - - -		

Silk or satin, plain, mixed with gold, silver, or other metal, *lbs.*	58	- - -	58	1 1 – per lb. -	51
—— figured or brocaded - - ditto - - - *lbs.*	525	275	249	1 5 – ditto -	312
Gauze, plain - - - - - - - ditto - - - *lbs.*	3	- - -	3	1 7 – ditto -	4
—— striped, figured, or brocaded, ditto - - - *lbs.*	36	- - -	2	1 17 6 ditto -	4
Crape, plain - - - - - - - ditto - - - *lbs.*	1	- - -	1	1 6 – ditto -	1
—— figured - - - - - - - ditto - - - *lbs.*	- - -	- - -	- - -	1 8 – ditto — - - -	
Velvet, plain - - - - - - - ditto - - - *lbs.*	6	- - -	6	1 12 – ditto -	10
—— figured - - - - - - - ditto - - - *lbs.*	32	- - -	32	1 17 6 ditto -	60
Ribbons embossed or figured with velvet - - - - - ditto - - - *lbs.*	- - -	- - -	—	1 7 – ditto -	- - -
Fancy silk net or tricot - - - - - - *lbs.*	4,613	53	4,555	1 4 – ditto -	5,466
Plain silk lace, or net called Tulle - - - *sq. yds.*	8,724	1,400	7,849	– 1 4 per sq. yard	487
The Produce of, and imported from, British Possessions within the Limits of the East India Company's Charter:					
Pieces of handkerchiefs - - - - - - - -	485,553	398,733	Value, £. 64,744	20 – – p' ct. ad val.	12,863
Pieces of silk, other than handkerchiefs - - - -	7,380	5,847			
At value - - - - - - - - - -	£. 1,133	- - -			
Millinery of Silk, or of which the greater part of the Materials are of Silk; viz.					
Turbans or caps - - - - - - - - *number*	619	280	348	– 15 – each -	260
Hats or bonnets - - - - - - - - *number*	527	137	439	1 5 – ditto -	549
				2 10 – ditto -	380
Dresses - - - - - - - - - *number*	276	123	152	or at the option of the officers of Customs.	
At value - - - - - - - - - -	£. 30	- - -	£. 30	40 – – p' ct. ad val.	12
Manufactures of Silk, and any other Material not particularly enumerated; and Articles of ditto wholly or in part made up, and not particularly enumerated:					
Pieces of handkerchiefs - - - - - - - of India -	26,554	12,905			
—— crape - - - - - - - - - - - - ditto - -	115	58			
Crape shawls, scarfs, and handkerchiefs - - ditto - -	10,747	11,957	£. 124,397	30 – – p' ct. ad val.	37,040
Pieces of silk, other than handkerchiefs or crape, ditto - -	- - -	8,892			
At value - - - - - - - - - - -	£. 123,642	8,438		£.	239,160
(D.)—Articles for Food:					
Butter - - - - - - - - - - - - *cwts.*	256,193	4,640	251,592	1 – – per cwt. -	251,665
Cheese - - - - - - - - - - - - *cwts.*	227,877	6,818	217,296	– 10 6 per cwt. -	113,907
Corn; viz.—				- - The rates of duty on corn are regulated weekly by the average prices of the respective articles, conformably to the scale contained in Act 9 Geo. 4, c. 60.	
Wheat - - - - - - - - - - - *qrs.*	1,241,461	95,402	1,723,511		134,734
Barley - - - - - - - - - - - *qrs.*	2,203	19,817	8,192		4,873
Oats - - - - - - - - - - - *qrs.*	53,544	54,423	11,005		5,943

(*continued*)

SCHEDULE 6.—ARTICLES PRODUCING FROM £.100,000 to £.500,000 EACH OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(D.)—Articles for Food—*continued.*				£. s. d.	£.		
Corn—*continued.*							
Rye - - - - - - - - - - - *qrs.*	1,781	6,080	2,517	- - The rates of duty	361		
Pease - - - - - - - - - - - *qrs.*	29,848	5,304	11,578	on corn are regulated	4,332		
Beans - - - - - - - - - - - *qrs.*	64,358	85	54,206	weekly by the ave-	25,641		
Indian corn or maize - - - - - - - - - *qrs.*	4,042	117	3,100	rage prices of the re-	254		
Buck wheat - - - - - - - - - - *qrs.*	1	- - -	174	spective articles, con-	107		
Beer or bigg - - - - - - - - - - *qrs.*	- - -	- - -	- - -	formably to the scale	—		
Wheatmeal or flour - - - - - - - - *cwts.*	456,740	212,461	388,295	contained in Act 9,	10,512		
Oatmeal - - - - - - - - - - *cwts.*	3,140	3,177	4	Geo. 4, c. 60 -	2		
Currants - - - - - - - - - - - *cwts.*	169,733	22,921	166,424	1 2 2 per cwt. -	184,492		
Raisins:							
The produce of, and imported from, any British possession *cwts.*	72	- - -	48	- 7 6 — -	18		
Otherwise imported - - - - - - - - *cwts.*	195,394	15,653	155,127	- 15 - — -	116,311		
Sugar; viz. Molasses:							
The produce of, and imported from, any British possession *cwts.*	653,055	1,257	528,945	- 9 - — -	237,937		
Otherwise imported - - - - - - - - - *cwts.*	212	34	2	1 3 9 — -	3		
				£.	1,091,092		
(E.)—Articles Prohibited: — Nil. —							
(F.)—Articles not properly belonging to any of the foregoing Heads: — Nil. —							

SCHEDULE 7.—ARTICLES PRODUCING £.500,000 AND UPWARDS OF CUSTOMS DUTY.

(A.)—Articles Imported in a Raw State to be used in our Manufactures:							
Wood, viz.:							
Timber, Fir, 8 inches square or upwards (including balks, Fir quarters, and ufers 5 inches square or upwards)							
Imported from any British possession in America - *loads*	494,228	76	489,859	- 10 - per load -	244,368		
——— other parts - - - - - - *loads*	152,834	469	144,040	2 15 - — -	328,227		
					After deducting the drawback on timber used in the mines.		

Wool, Cotton, or Waste of Cotton Wool:					
The produce of and imported from any British possession - *cwts.*	368,172	147,679	292,303	– – 4 per cwt. -	5,227
Otherwise imported - - - - - - - - *cwts.*	4,166,208	125,932	3,770,525	– 2 11 — -	552,665
				£.	1,130,487
(B.)—Articles Imported partially Manufactured:					
Wood, viz. Deals and Deal Ends:					
Deals to be used in mines, above 7 inches wide, being 8, and not above 10 feet long, and not exceeding 1 ½ inch thick - *hund.*	- - -	- - -	- - -	8 2 6 per 120	—
Imported into Great Britain (above 7 inches wide):					
Not of the British Possessions in America:					
Deals 6 and not above 16 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - *hund.*	8,609	1,032	7,084	19 – – — -	132,982
—— above 16 and not above 21 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - *hund.*	18,113	233	17,224	22 – – — -	375,884
—— above 21 and not above 45 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - *hund.*	434	7	440	44 – – — -	19,362
—— above 45 feet long, or above 3 ¼ inches thick (not being timber 8 inches square, or upwards) - - - *hund.*	33	7	26 cont. 790 lds.	2 10 – p' load, & further 6*l.* p' 120	2,129
Deal ends under 6 feet long, and not exceeding 3¼ inches thick - - - - - - - - - - *hund.*	3,868	15	3,779	6 – – per 120 -	22,628
—— —— —— —— and exceeding 3 ¼ inches thick *hund.*	¼ - - -	- - -	- - -	12 – – —	—
Of any British Possession in America, and Imported directly from thence:					
Deals 6 and not above 16 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - *hund.*	23,693	12	24,315	2 – – — -	48,656
—— above 16 and not above 21 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - *hund.*	1,717	- - -	1,712	2 10 – — -	4,278
—— six, and not above 21 feet long, and exceeding 3 ¼ inches thick - - - - - - - - - - *hund.*	½	- - -	¼	4 – – — -	1
—— exceeding 21 feet long, and not exceeding 4 inches thick - - - - - - - - - - *hund.*	27	- - -	28	5 – – — -	138
—— exceeding 21 feet long, and exceeding 4 inches thick (not being timber 8 inches square or upwards) - - *hund.*	- - -	- - -	- - -	10 – – —	—
Deal ends under 6 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - - *hund.*	1,392	- - -	1,485	– 15 – — -	1,115
—— —— —— —— and exceeding 3¼ inches thick *hund.*	- - -	- - -	- - -	1 10 – —	—

(continued)

SCHEDULE 7.—ARTICLES PRODUCING £.500,000 AND UPWARDS OF CUSTOMS DUTY—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(B.)—Articles Imported partially Manufactured—*continued.*							
Wood, viz. Deal and Deal Ends—*continued.*							
Imported into Ireland (above 7 and not exceeding 12 inches wide):							
Not of the British Possessions in America:							
Deals 8 and not above 12 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - *hund.*	304	- - -	295	£. s. d. 12 9 5 per 120	£. 3,674		
—— exceeding 12 and not exceeding 14 feet long, and not exceeding 3 ¼ inches thick - - - - - - *hund.*	138	- - -	123	14 11 - — -	1,795		
—— exceeding 14 and not exceeding 16 feet long, and not exceeding 3 ¼ inches thick - - - - - - *hund.*	73	- - -	55	16 12 6 — -	916		
—— exceeding 16 and not exceeding 18 feet long, and not exceeding 3 ¼ inches thick - - - - - - *hund.*	38	- - -	37	18 14 1 — -	688		
—— exceeding 18 and not exceeding 20 feet long, and not exceeding 3 ¼ inches thick - - - - - - *hund.*	38	- - -	38	20 15 7 — -	789		
—— eight, and not exceeding 20 feet long, and exceeding 3 ¼ inches thick - - - - - - - - - *hund.*	- - -	- - -	- - -	41 11 3 —	—		
—— exceeding 20 feet long, and not exceeding 4 inches thick - - - - - - - - - - *hund.*	- - -	- - -	- - -	51 9 2 —	—		
—— exceeding 20 feet long, and exceeding 4 inches thick *hund.*	- - -	- - -	- - -	100 6 1 —	—		
Deal ends under 8 feet long, and not exceeding 3 ¼ inches thick - - - - - - - - - - *hund.*	204	- - -	203	7 1 8 — -	1,437		
———— and exceeding 3 ¼ inches thick *hund.*	- - -	- - -	- - -	13 14 8 —	—		
Of any British Possession in America, and imported directly from thence:							
Deals and deal ends of all sorts - - - - *hund.*	14,056	- - -	14,034	- 8 3 — - And further on all Deals and Deal ends imported into Ireland of the aforesaid lengths and thicknesses, but of the following widths, the additional duties following:—If exceeding 12 and not exceeding 15 inches wide, one-fourth of the aforesaid rates. If exceeding 15 and not exceeding 18 inches wide, one-half ditto. If exceeding 18 and not exceeding 21 inches wide, three-fourths ditto. If exceeding 21 inches wide, an additional duty equal to the aforesaid rates respectively.	5,789			
					622,261		
(C.)—Articles Imported Manufactured: — Nil. —							

(D.) Articles for Food:						
Coffee:						
The produce of and imported from any British possession in America, the British possessions within the limits of the East India Company's charter, Sierra Leone or Mauritius - - *lbs.*	22,506,304	152,713	22,539,361	- - 6 per lb. -	564,176	
Imported from any British possession within the limits of the East India Company's Charter, not being the produce thereof *lbs.*	3,343,346	183,225	3,217,742	- - 9 — -	120,620	
Imported from any other place within those limits - - *lbs.*	2,523	3,897	336	- 1 - — -	17	
Otherwise imported - - - - - - - - - *lbs.*	14,080,106	10,953,455	8,234	- 1 3 — -	269	
Spirits or Strong Waters of all Sorts:						
Not the produce of any British possession in America, or any British possession within the limits of the East India Company's Charter, and not being sweetened spirits or spirits mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by Sykes's hydrometer - - *galls.*	3,408,529	1,593,952	1,222,570	1 2 6 p' gal.	1,375,142	
The produce of any British possession in America (or of Mauritius), not being sweetened spirits or spirits so mixed as aforesaid - - - - - - - - - - *galls.*	4,643,811	1,046,693	3,139,170	- 9 - —	1,412,637	
The produce of any British possession within the limits of the East India Company's Charter, not being sweetened spirits or spirits so mixed as aforesaid - - - - - - *galls.*	68,258	47,208	72	- 15 - —	53	
Spirits, cordials or strong waters (not being the produce of any British possession in America), sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by Sykes's hydrometer, and perfumed spirits, to be used as perfumery only - - - - - - - *galls.*	17,671	13,513	4,277	1 10 - —	6,409	
Ditto, being the produce of any British possession in America (or of Mauritius), sweetened or mixed with any article as aforesaid - - - - - - - - - - *galls.*	38	- - -	36	1 - - —	36	
Liqueurs, the produce of and imported from the British possessions in America (or Mauritius), not being of greater strength than proof - - - - - - - - - *galls.*	233	- - -	229	- 9 - —	102	
Being of greater strength - - - - - - - *galls.*	18	- - -	18	- 13 6 —	12	
Rum shrub, however sweetened, the produce of and imported from any British possession in America (or Mauritius) - *galls.*	2,469	287	1,853	- 9 - —	831	
Colonial and Foreign spirits mixed together, in bond, for exportation - - - - - - - - - -	- - -	236,764	- - -	- - -		
Sugar, not Refined:						
Of any British possession in America (or Mauritius), and imported directly from thence, or of any British possession within the limits of the East India Company's Charter, into which the importation of foreign sugar is prohibited, and imported from thence - - - - - - - - - - *cwts.*	4,555,560	11,404	3,908,495	1 4 - per cwt.	4,654,708	

For every gallon of any strength not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof.

(*continued*)

SCHEDULE 7.—Articles producing £.500,000 and upwards of Customs Duty—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(D.)—Articles for Food—*continued.*							
Sugar, not Refined—*continued.*				£. s. d.	£.		
Of any other British possession within those limits and imported from thence - - - - - - - - - - *cwts*	- - -	1,389	1,705	1 12 – per cwt. -	2,707		
Otherwise imported - - - - - - - - - *cwts.*	475,415	361,904	66	3 3 – — -	195		
Sugar refined in the United Kingdom stated in cwts. of raw sugar - - - - - - - - - - - -	- - -	482,199					
Tea - - - - - - - - - - - - - - *lbs.*	40,413,714	2,577,877	32,351,593	– 2 1 per lb. -	3,362,035		
Tobacco Unmanufactured:							
The produce of and imported from any British possession in America - - - - - - - - - - - *lbs.*	- - -	- - -	2,902	– 2 9 — -	399		
Otherwise imported - - - - - - - - *lbs.*	30,135,758	11,640,495	23,146,824	– 3 – — -	3,475,918		
Manufactured in the United Kingdom - - - -	- - -	94,314					
Wine:							
The produce of the Cape of Good Hope, or the territories or dependencies thereof, and imported directly from thence *galls.*	342,372	2,712	538,528	– 2 9 per gall. -	74,037		
Other sorts - - - - - - - - - *galls.*	8,176,112	1,585,715	6,451,743	– 5 6 — -	1,772,020		
					£. 16,822,323		
(E.)—Articles Prohibited. — Nil. —							
(F.)—Articles not properly belonging to any of the foregoing Heads. — Nil. —							

(A.)—Articles Imported in the Raw State, to be used in our Manufactures.

					£. s. d.
Alkali not being Barilla, viz.:					
Any article containing Soda or Mineral Alkali, whereof Mineral Alkali is the most valuable part (such Alkali not being otherwise charged with duty)—					
If not containing a greater proportion of such Alkali than 20 per centum — — — — — — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 11 4 per cwt.	—
If containing more than 20 and not exceeding 25 per centum of ditto — — — — — — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 15 – per cwt.	—
If containing more than 25 and not exceeding 30 per centum of ditto — — — — — — *cwts. qrs. lbs.*	14 3 9 - - -	- - -	- - -	– 18 4 per cwt.	—
If containing more than 30 and not exceeding 40 per centum of ditto — — — — — — *cwts. qrs. lbs.*	- - -	- - -	- - -	1 3 4 per cwt.	—
If containing more than 40 per centum of ditto *cwts. qrs. lbs.*	- - -	- - -	- - -	1 10 – per cwt.	—
Antimony, crude — — — — — — — — *cwts. qrs. lbs.*	- - -	10 0 0	- - -	– 8 – per cwt.	—
Basket Rods — — — — — — — — — *bundles*	- - -	- - -	- - -	– 1 – per bundle (not exceeding three feet in circumference at the band.)	—
Cinders — — — — — — — — *tons. cwts. qrs. lbs.*	- - -	- - -	- - -	2 – – per ton	—
Cinnabaris Nativa — — — — — — — — *lbs.*	- - -	- - -	- - -	– – 1 per lb.	—
Culm — — — — — — — — — *tons*	- - -	- - -	- - -	2 – – per ton	—
Flocks — — — — — — — — — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 19 – per cwt.	—
Heath for Brushes — — — — — — — — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 9 2 per cwt.	—
Jet — — — — — — — — — — — *lbs.*	- - -	- - -	- - -	– – 2 per lb.	—
Kingwood — — — — — — — — — — *tons*	- - -	- - -	- - -	2 – – per ton	—
Oil, Paran — — — — — — — — — — *tuns*	- - -	- - -	- - -	8 8 – per tun	—
Oil, Rock — — — — — — — — — — *lbs.*	- - -	-	- - -	– – 10 per lb.	—
Orpiment — — — — — — — — — *cwts. qrs. lbs.*	0 2 10	- - -	- - -	1 8 6 per cwt.	—
Palmetto Thatch, the produce of, and imported from the British possessions in America — — — — — — — *cwts. qrs. lbs.*	87 2 3	- - -	- - -	– – 1 per cwt.	—
Rape of Grapes — — — — — — — — — *tuns*	- - -	7	- - -	13 6 – per tun	—
Salt — — — — — — — — — — — *bushels*	559,784	30,190	529,594	free.	—
Santa Maria Wood — — — — — — — — *value*	- - -	- - -	- - -	20 *l.* per centum ad v.	—
Skins, Deer, Indian, undressed or shaved — — — — — *number*	- - -	- - -	- - -	– – 1 each	—
—— Fox tails, undressed — — — — — — — *value*	- - -	- - -	- - -	5 – – per ct. ad v.	—
—— Goose, undressed — — — — — — — — *number*	- - -	- - -	- - -	– – 8 each	—
—— Husse, undressed — — — — — — — — *number*	- - -	- - -	- - -	– – 6 each	—
—— Mole, undressed — — — — — — — — *number*	- - -	- - -	- - -	– – 6 per dozen	—
—— Pelts of Goats, undressed — — — — — — *number*	- - -	- - -	- - -	– 3 – per dozen	—
—— Pelts, of all other sorts, undressed — — — — *number*	- - -	- - -	- - -	– 17 – per 100	—
—— Sable tails or tips, undressed — — — — — *number*	- - -	- - -	- - -	– – 3 per piece	—
Speckled Wood — — — — — — — — — *tons*	- - -	- - -	- - -	2 10 – per ton	—

(*continued*)

SCHEDULE 8.—ARTICLES ON WHICH NO CUSTOMS DUTY HAS BEEN RECEIVED—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(A.)—Articles Imported in the Raw State to be used in our Manufactures—*continued.*							
Speckled Wood, the produce of, and imported from any British possession — *tons*	- - -	- - -	- - -	£. s. d.	£. s. d.		
Stones, Flint, Felspar, and other stones for Potters — *tons*	11	- - -	11	– 16 3 per ton.	—		
—— Lime (and Asphalt rock) — *tons*	2,408	20	2,388	free.			
—— to be used for the purpose of lithography — *number*	4,825	- - -	4,825	free.			
—— marble, rough, in blocks or slabs — *solid feet*	38,975	300	38,675	free.			
—— Pebble — *tons*	15	- - -	15	free.			
—— Slick — *number*	- - -	- - -	- - -	– 8 – per 100.			
—— for building, unenumerated — *feet*	3,479	- - -	3,479	admitted free, per Treasury Order.			
Sweetwood — *tons*	- - -	- - -	- - -	2 10 – per ton.	—		
—— the produce of, and imported from any British possession — *tons*	- - -	- - -	- - -	– 16 3 per ton.	—		
Terra Verde — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 1 – per cwt.	—		
Tulip Wood — *tons cwts. qrs. lbs.*	- - -	- - -	- - -	2 – – per ton.	—		
Wax, myrtle — *lbs.*	- - -	1,644	- - -	– 1 – per lb.	—		
Wood, viz.:							
Beech, quarters under five inches square and under 24 feet long	- - -	- - -	- -	4 10 8 per 120.	—		
—————— five, and under eight inches square, or of 24 feet long or upwards	- - -	- - -	- - -	12 3 6 per 120.	—		
—————— of all sorts, under eight inches square, of any British possession in America, and imported directly from thence	- - -	- - -	- - -	0 16 3 per 120.	—		
(B.)—ARTICLES IMPORTED PARTIALLY MANUFACTURED;							
Brimstone, in flour — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 9 9 per cwt.	—		
Candlewick — *cwts. qrs. lbs.*	- - -	- - -	- - -	4 8 8 per cwt.	—		
Copperas, blue — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 5 – per cwt.	—		
Hemp, dressed — *cwts. qrs. lbs.*	- - -	- - -	- - -	4 15 – per cwt.	—		
Hoops of Iron — *cwts. qrs. lbs.*	203 1 18	219 3 12	- - -	1 3 9 per cwt.	—		
Inkle, unwrought — *lbs.*	- - -	- - -	- - -	– – 10 per lb.	—		
Latten, not shaven — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 4 – per cwt.	—		
Lead, chromate of — *lbs.*	- - -	- - -	- - -	– 2 – per lb.	—		
—— red — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 6 – per cwt.	—		
Litharge of gold or silver — *cwts. qrs. lbs.*	- - -	- - -	- - -	– 2 – per cwt.	—		
Oil of hemp seed — *tuns*	- - -	- - -	- - -	39 18 – per tun.	—		
—————— imported from any British possession — *tuns*	- -	- - -	- - -	1 – – per tun.	—		

Silk, thrown:						
Not dyed, singles	*lbs.*	2	- - -	2	– 1 6 per lb. -	- - -
—— tram	*lbs.*	61,313	12,504	54,993	– 2 – ditto -	5,593
—— organzine and crape	*lbs.*	195,524	7,956	185,940	– 3 6 ditto -	32,626
Dyed, singles or tram	*lbs.*	1,159	448	711	– 3 – ditto -	107
—— organzine and crape	*lbs.*	7,131	9,880	489	– 5 2 ditto -	126
						38,452
Deduct Drawback on the Export of silk Goods manufactured in the United Kingdom						43,850
					Net Produce	Nil.
Skins, ermine, dressed	*number*	73	73		– – 8 each -	—
—— lamb, dressed in oil	*number*				4 – – per 100	—
—— mink, dressed	*number*				– 2 – each -	—
—— pelts of goats, dressed	*number*				– 6 – per dozen	—
—— wolf, tawed	*number*				– 17 6 each -	—
Spermaceti, fine	*lbs.*				– 1 6 per lb.	—
Stones, grave, of marble, unpolished	*feet*				– – 10 p' ft. square, superficial measure.	—
Tartaric acid	*lbs.*				– – 4 per lb.	—
Wood; viz.						
Boards, beech, under 2 in. thick, and under 15 ft. long	*hund.*				4 9 6 per 120	—
——, - - ditto - - and if 15 ft. long or upwards	*hund.*				8 19 – per 120	—
——, wainscot	*feet*				– 4 – per ft. containing 12 feet in length, and 1 inch in thickness.	—
Wool, beaver, cut and combed	*lbs.*	46	46		– 4 9 per lb.	—

(C.)—Articles Imported Manufactured:

Aquafortis	*cwts. qrs. lbs.*				– 14 3 per cwt.	—
Bandstring, twist	*dozen knots*				– 5 – p' doz. knots, each knot containing 32 yards.	
Beads, arango	*value*				20 – – per centum ad valorem.	—
Bottles of earth or stone, full	*cwts. qrs. lbs.*				free.	
Brass, powder of, for japanning	*lbs.*				– 2 6 per lb.	—
Cards, playing	*dozen packs*		31		4 – – p' doz. packs	—
Citrate of lime	*lbs.*				– – 2 per lb.	—
Extract or preparation of cardamoms	*value*				75 – – per cent. ad valorem, or, at the option of the importer, 10*s.* per lb.	—

(*continued*)

SCHEDULE 8.—ARTICLES ON WHICH NO CUSTOMS DUTY HAS BEEN RECEIVED—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House).	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(C.)—Articles Imported Manufactured—*continued.*				£. s. d.	£. s. d.		
Extract or preparation of coculus Indicus - - - - *value*	- - -	- - -	- - -	75 – – per cent. ad valorem, or, at the option of the importer, 10*s.* per lb.	—		
grains, Guinea - - - - *value*	- - -	- - -	- - -	75 – – ditto -	—		
grains of paradise - - - *value*	- - -	- - -	- - -	75 – – ditto -	—		
opium - - - - - - *value*	- - -	- - -	- - -	25 – – ditto -	—		
pepper, Guinea - - - - *value*	- - -	- - -	- - -	25 – – ditto -	—		
quassia - - - - - *value*	- - -	- - -	- - -	50 – – ditto -	—		
Peruvian or Jesuits' bark - - *lbs.*	44	- - -	- - -	– 5 – per lb. -	—		
radix rhatania - - - - *lbs.*	2,060	- - -	- - -	– 5 – per lb. -	—		
Leaves of gold - - - - - - - - - *leaves*	14,500	22,500	- - -	– 3 – per 100 leaves.	—		
Medals of gold or silver - - - - - - - - - -	- - -	(no entry required)	- - -	free.			
Mercury, prepared - - - - - - - - - *value*	- - -	- - -	- - -	30 – – per centum ad valorem.	—		
Millboards - - - - - - - - - *cwts. qrs. lbs.*	- - -	- - -	- - -	3 8 2 per cwt. -	—		
Oil of spike - - - - - - - - - - *lbs.*	- - -	- - -	- - -	– 4 – per lb. -	—		
Paper, brown, made of old rope or cordage only, without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith - - - - - - - - *lbs.*	- - -	- - -	- - -	– – 3 per lb. -	—		
Powder, not otherwise enumerated, that will serve for the same uses as starch - - - - - - - - - *cwts. qrs. lbs.*	- - -	- - -	- - -	9 10 – per cwt. -	—		
Saccharum saturni - - - - - - - - - *lbs.*	- - -	- - -	- - -	– – 10 per lb. -	—		
Sal prunelle - - - - - - - - - *cwts. qrs. lbs.*	- - -	- - -	- - -	– 1 – per cwt. -	—		
Scaleboards - - - - - - - - - *cwts. qrs. lbs.*	- - -	- - -	- - -	3 8 2 per cwt. -	—		
Stones, grave, of marbie, polished, each not containing more than two square feet - - - - - - - - - - *feet*	- - -	- - -	- - -	– 2 6 per foot sq. superficial measure.	—		
Stones, slates, in frames - - - - - - - - - *number*	15,600	14,880	- - -	– 3 – per dozen -	—		
Thread, outnal - - - - - - - - - - *lbs.*	- - -	- - -	- - -	– 15 – per doz. lbs.	—		
—— sisters - - - - - - - - - - *lbs.*	180	192	- - -	– 4 – per lb. -	—		
—— whited brown - - - - - - - - - *lbs.*	20	20	- - -	18 – – per doz. lbs.	—		
Vellum - - - - - - - - - - - *skins*	- - -	- - -	- - -	– 7 2 per skin -	—		
Verjuice - - - - - - - - - - - *tuns*	- - -	- - -	- - -	73 12 9 per tun -	—		
Whipcord - - - - - - - - - - - *lbs.*	- - -	- - -	- - -	– 1 – per lb. -	—		
Wire, latten - - - - - - - - - *cwts. qrs. lbs.*	- - -	- - -	- - -	1 – – per cwt. -	—		

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SCHEDULE 8.—Articles on which no Customs Duty has been received—*continued.*

NAMES OF THE ARTICLES, (According to their Designations in the Table of Duties which regulates the Form of the Merchants' Entries at the Custom-House.)	QUANTITY. Imported.	Re-exported.	Retained for Home Consumption.	RATE OF DUTY.	Net Amount of Duties received by the Customs.	Price of the Article in Bond.	Rate per Cent. which the Duty bears to the Cost of the Article.
(E.)—Articles Prohibited—*continued.*				£. s. d.	£. s. d.		
Sheep	-	-	-	-	—		
Snuff work	-	-	-	-	—		
Swine	-	-	-	-	—		
Tobacco stalks stripped from the leaf, whether manufactured or not *lbs.*	26,266	-	-	-	—		
Tobacco stalk flour	-	-	-	-	—		
(F.)—Articles not properly belonging to any of the foregoing Heads:							
Antimony, regulus of *cwts. qrs. lbs.*	4 1 3	-	-	– 16 – per cwt.	—		
Bullion and foreign coin of gold or silver, and ore of gold or silver, or of which the major part in value is gold or silver	-	(No entry required.)	-	free.			
Civet *ounces*	42	20	-	– 4 9 per ounce	—		
Diamonds	-	(No entry required.)	-	free.			
Euphorbium *cwts. qrs. lbs.*	-	-	-	– 6 – per cwt.	—		
Fossils, not otherwise enumerated *value*	-	-	-	20 – – p' ct. ad val.	—		
Ginseng *cwts. qrs. lbs.*	22 1 1	22 1 1	-	– 4 – per cwt.	—		
Greaves, for dogs *cwts. qrs. lbs.*	-	-	-	– 2 – —	—		
Gum, viz. storax *cwts. qrs. lbs.*	-	-	-	– 6 – —	—		
Lemons, peel of *lbs.*	-	-	-	– – 5 per lb.	—		
Liquorice powder *cwts. qrs. lbs.*	-	-	-	5 10 – per cwt.	—		
Live creatures, illustrative of Natural History	-	-	-	free.			
Lupines *cwts. qrs. lbs.*	-	-	-	– 5 – per cwt.	—		
Oil of Almonds *lbs.*	44	612	-	– – 10 per lb.	—		
Pens *value*	£. 4 – –	£. 4 – –	-	30 – – p' ct. ad val.	—		
Plants, shrubs, and trees	-	-	-	free.			
Radix enulæ campanæ *cwts. qrs. lbs.*	-	-	-	– 13 6 per cwt.	—		
——— eringii *lbs.*	-	-	-	– – 6 per lb.	—		
Seed, ammi or amios *lbs.*	-	-	-	– – 6 per lb.	—		
—— burnet *cwts. qrs. lbs.*	-	-	-	1 – – per cwt.	—		
—— carthamus *lbs.*	-	-	-	– – 6 per lb.	—		
—— maw *cwts. qrs. lbs.*	-	-	-	3 – – per cwt.	—		
Specimens of minerals, fossils, or ores, not particularly enumerated, not charged with duty, each specimen not exceeding 14lbs.	-	-	-	free.			
Specimens illustrative of Natural History, not otherwise enumerated	-	-	-	free.			

— No. 2. —

PAPER delivered in by *J. M'Gregor*, Esq. and referred to in his Evidence of 16 July 1840.

PRO FORMA TABLE OR TARIFF OF NEW CUSTOMS' DUTIES, upon a more Equitable and Fiscal Basis.

Tariff of New Customs' Duties.

No.	ARTICLES.	Proposed Rate of Duty.	Present Rate of Duty.	Revenue for 1839.	Estimated Revenue on Proposed Scale.
		£. s. d.	£. s. d.	£.	£.
1	Animals; viz.				
	Asses - - - - *each*	– 10 –	Prohibited.		
	Goats - - - - —	– 2 6	ditto.		
	Horned Cattle - - —	– 10 –	ditto.		
	Horses, Mares, or Geldings -	1 – –	1 – –	399	5,000
	Mules - - - -	– 10 –	– 10 –		
	Sheep - - - -	– 2 6	Prohibited.		
	Swine - - - -	– 2 6	ditto.		
	Ale, Beer, or Mum - *per barrel*	– 10 –	2 13 –	36	250
2	Carriages, all sorts, *per* 100*l. value*	10 – –	30 – –	501	1,000
3	Coffee and Cocoa - *per lb.*	– – 9	– 1 3		
	Produce of and imported from all British possessions, including the States under British protection in the Peninsula - *per lb.*	– – 5	– – 6	794,818	1,000,000
4	Cotton wool, Sheep's wool, Goat's ditto, and all other kinds of hair, &c. - - - - *cwt.*	– 2 6	– 2 11		
	The produce of, and imported from a British possession, *per cwt.*	– – 6	– – 6	559,645	600,000
5	Food; viz.				
	Wheat - - *per quarter*	– 8 –	- Prohibited, except nearly at famine prices.		
	Barley - - —				
	Rye, Peas, and Beans —				
	Oats - - - - —	– 4 –	- - -	1,089,779	2,000,000
	Maize or Indian corn —				
	Buck wheat, Bear or Bigg —				
	Flour - - *per* 196 *lbs.*	– 4 –	—		
	Barley and Oatmeal, Indian corn, Meal, &c. *per* 196 *lbs.*	– 2 –	—		
	Rice, not being rough - *cwt.*	– 8 –	– 15 –		
	— rough, or Paddy - —	– 1 3	– 2 6	32,297	
	— from British possessions, &c. - - *per cwt.*	– – 6	– 1 – rough 1		
	Potatoes - - —	– 1 –	– 2 –	—	
	Onions - - *per bushel*	– 2 6	– 3 –	1,840	
	Maccaroni - - - *lb.*	– – 1	– – 2	1,792	
	Beef and Pork, salted - *cwt.*	– 8 –	– 12 –		
	Ditto, - - smoked —		1 8 –		
	Sausages - - - - *lb.*	– – 4	– – 4		
	Bacon and Hams - - *cwt.*	– 12 –	1 8 –	3,823	800,000
	Beef, Pork, and all kinds of Butcher's meat, fresh, *cwt.*	– 12 –	Prohibited.		
	Butter - - - - —	– 10 –	1 – –	213,077	
	Cheese - - - - —	– 8 –	– 10 6	105,219	
	Eggs - - - *per* 120	– – 10	– – 10	12,014	
	Fish, of all kinds - - -	10% ad val.	- - Chiefly prohibited.	2,040	
	— British taking, free -	Free	—		

£. 372,102.

(*continued*)

Tariff of New Customs' Duties.

No.	ARTICLES.	Proposed Rate of Duty.	Present Rate of Duty.	Revenue for 1839.	Estimated Revenue on Proposed Scale.
	Food—*continued.*	£. s. d.	£. s. d.	£.	£.
	Fruit, of all kinds - - -	20% ad val.	10 to 200%	437,046	500,000
	Hay - - - *per load*	- 10 -	1 4 -	5	
6	Indigo, Cochineal, and Verdigris - - - *per lb.*	- - 4	- 1 6	37,624	30,000
	— from British possessions —	- - 3	- - 3		
7	Hides and Skins, all kinds:				
	undressed - - - - -	2½% ad. val.	- Various duties, 10 to 50%	62,676	50,000
	dressed or tanned - -	5% ditto -	- - -		
8	Manufactures; viz.				
	of glass (exclusive of Excise) -	- -	- Various duties, 20 to 500%	27,326	
	of silk, all kinds - - -	- -	- - -	247,362	
	of paper (excepting writing paper) - - - -	20% -	- - -	2,681	500,000
	of leather and skins, boots, shoes, gloves, &c. - -	- -	- - -	24,874	
	of linen and hemp (except canvas) - - - - -	- -	- - -	14,182	
	— of cotton, wool, and hair -			316,425	300,000
	of metals, minerals, clays, and earths, stone, wood, precious stones, feathers, and all other manufactures, not otherwise enumerated or charged - - - -	10% -	10 to 30%	126,930	
				443,355	
9	Metals and Minerals, and Stones of all kinds:				
	raw or smelted - - -	1 % ad val.	- - Various duties, 10 to 30 %	33,170	50,000
	forged or hammered - -	5 % —			
10	Oils of all kinds: *per* 100 *value*	10 % —	10 to 400 %	70,032	100,000
	from British possessions and from West Coast of Africa -	2½ % —			
11	Seeds and Grains:				
	flax, hemp, and rape seed, *qr.*	- 1 -	- - Various duties, from 5 to 200 %	145,322	150,000
	mustard seed - - —	1 - -			
	ditto - - ground - -	20 %			
	carraway seed - - —	1 - -			
	All other seeds and grains, not otherwise enumerated, *per cwt.*	- 2 -			
12	Spices of all kind: - *per lb.*	20 % ad val.	- - Various duties, 20 to 600 %	89,202	100,000
	from British possessions -	10 % —			
13	Spirits:				
	distilled, of all kinds (except aqua-fortis, and spirits of turpentine to be used in manufactures) - *gallon*	- 14 -	1 2 6	2,615,442	2,500,000
	produce of, and imported from a British possession, *gall.*	- 8 -	- 9 -	—	
	liquors and spirits, sweetened or prepared, the produce of, and imported from any British possession - -	- 10 -	1 - -	25,258	—
	aqua-fortis and spirits of turpentine - - *per cwt.*	- 10 -	- - -	82,936	90,000
14	Tallow: - - - *per cwt.*	- 3 -	- 3 2	181,999	180,000
	produce of, and imported from a British possession —	- 1 6	- 1 -		
15	Tea - - - - *per lb.*	- 2 -	- 2 1	3,658,800	4,000,000

No.	ARTICLES.	Proposed Rate of Duty.	Present Rate of Duty.	Revenue for 1839.	Estimated Revenue on Proposed Scale.
		£. s. d.	£. s. d.	£.	£.
16	Tobacco: - - - *per lb.*	– 2 6	– 3 –	3,495,686	3,200,000
	from British possessions —	– 1 3	– 2 9		
	manufactured - - —	– 3 –	– 6 –		
17	Sugar, clayed, and in any way refined - - - *per cwt.*	2 10 –	3 3 –	4,893,733	7,800,000
	Muscavado, brown and yellow - - *per cwt.*	1 10 –			
	produce of, and imported from British possessions, clayed, white, and in any way refined - - *per cwt.*	1 – –	1 4 –		
	ditto, do. Muscavado — -	– 15 –			
	refined - - — -	2 10 –	8 8 –		
	melasses - - — -	– 14 –	1 13 9		
	produce of, and imported from British possessions, *per cwt.*	– 6 –	– 9 –		
	syrups and preserves in sugar - - *per lb.*	– – 2	– – 6		
	succades and honey —	– – 2	– – 6		
18	Wine: - - - *per gallon* and additional 20 %.	– 2 –	– 5 6	1,849,710	2,000,000
	produce of, and imported from British possessions, *per gall.*	– 2 –			
19	Wood:			1,603,194	2,500,000
	mahogany, rosewood, and all other fancy woods for furniture, per load of 50 cubic feet - - - -	1 10 –	5 – –		
	from British possessions -	– 7 6	£4 & 1 10 –		
	board and deals of mahogany, rosewood, and all fancy woods for furniture - *per load* and additional 10 %.	1 10 –	- - All formerly more than 250 per cent.		
	ditto from British possessions. and 5 per cent. ad val.	– 7 6			
	oak, teak and elm, cedar and juniper, and mahogany from Honduras, for ship building - - - *per load*	– 10 –			
	deals, and boards of, per 50 cubic feet - - - and 5 % additional.	– 10 –			
	oak, teak, elm, cedar, juniper, and hardwoods, &c. produce of, and imported from British possessions - -	– 5 –			
	pine and fir timber, and spars of all kinds, per load of 50 cubic feet - - -	1 5 –			
	deals, boards or staves of, per load of 50 cubic feet - and 10 % additional.	1 5 –			
	pine and fir timber and spars, produce of, and imported from a British possession, per load of 50 cubic feet - - - - and 5 % additional.	– 7 6			
	Dye-woods of all kinds - -	5 % ad val.	10 to 200 %	68,997	—
20	Raw materials of all kinds, to be used in manufactures, in science, and in the arts, 2½ per cent. ad valorem - - - - -	2½ % —	- - Various duties, and free, to 200 %	351,153	393,775
	Export duties of all kinds to be abolished, with the exception perhaps of coal.				
			TOTAL REVENUE for 1839 - - - £.	22,962,600	
			Total Estimated Revenue by pro forma Tariff, say - - - £.		28,850,025

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Accounts of the trade and shipping of Rio de Janeiro, Bahia, and Pernambuco, *Moore & Saunders* 1809–1814——The duties on British goods imported into the Brazils are 20 per cent.; an increase is expected on account of the non-admission of their products, *Moore & Saunders* 1828–1831——The import of foreign manufactured articles into Brazil has considerably increased of late years; nature of the articles, *Moore & Saunders* 1877–1885——Witness is obliged very frequently to take the produce of Brazil in exchange as a means of remittance, *Cockshott* 1961, 1962——The British trade to Brazil consists of our staples, cottons, linens, hardware, and woollens, *Cockshott* 1974–1977.

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Bread and Flour. The British labourer pays for these articles from 40 to 80 per cent. more in money price than the foreign consumer, *M'Gregor* 1010–1012.

British Capital. It is employed on the Continent in producing manufactures which meet ours in the markets of the Mediterranean, the United States, South America, and the East Indies, *M'Gregor* 1046——Tendency to remove British capital and industry abroad; places instanced where the directors and managers are Englishmen and Scotchmen, and whose goods compete with ours in our own markets, *M'Gregor* 1046–1048——The Continent is every year obtaining a very considerable capital, as well as artizans from this country, and even master manufacturers, *Hume* 1207–1210——The objection to invest capital abroad is diminishing every day, *Smith* 2082–2085.

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Channel Islands. Official return of exports of silk manufactures to the Channel Islands, where both French and English manufactures are admitted duty free, and consequently compete, *Leaf* 3236——Plain goods are supplied to the Channel Islands cheaper from England than France, *Leaf* 3237–3241.

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Cockshott, James. (Analysis of his Evidence.)—Merchant in Liverpool, trading to Brazil, 1952–1956——Payment for British manufactures is made at Pernambuco in paper which is greatly depreciated, 1957–1959——Difficulty of purchasing bills of exchange on England or on Europe, 1960——Witness is obliged very frequently to take the produce of Brazil in exchange, as a means of remittance, 1961, 1962——Case of a cargo of sugar of 265 tons, now lying at Falmouth, in which the public would save 9,540*l.*, if it were admitted at the same duty as West India sugar, 1963–1969——The difficulty of getting bills of exchange and of disposing of Brazilian produce in this market forms a great impediment to the export of British manufactures, 1970–1973. 1999.

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2. *Evasion of Duty.*
3. *Price of Coffee.*
4. *Consumption of Coffee.*
5. *Export from the Western Coast of Africa.*
6. *Export from the Brazils.*
7. *Export from St. Domingo.*

1. *Rate of Duty, and Effect thereof:*

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2. *Evasion of Duty:*

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4. *Consumption of Coffee:*

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5. *Export from the Western Coast of Africa:*

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Commerce. It is essential for the country to extend its commerce in order to give employment to capital and to the population, *Smith* 2180–2189.

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See also *British Capital. Coffee*, 3. *Hardware. Manufactures*, 2. *Necessaries of Life. Shipping. Working Classes.*

Cooked Meat. It is now sold at coffee-houses, and there is a great trade during the dinner-hour of working people, *Hare and others* 2818–2121——The cooked meat trade has been established six or seven years, *Hare and others* 2824.

Copper. If the duty on the importation of copper was removed it would interfere with the poorer mines, but the advantage would be the different quality of that imported, *Hume* 1182–1184.——*See* also *Brass and Copper.*

Copper Mines. Discovery of copper mines abroad, which can be worked cheaper than many of our own, *Hume* 1169–1171.

Copyright of Designs. Necessity for copyright in designs; extent to which it exists in France, *Hilton* 2413–2420.——*See* also *France*, 2. *Taste.*

Cordage and Sails. Necessity for reducing the duty on, *Hume* 1452, 1453.

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Corn Laws:

1. *Effect of, generally.*
2. *Effect of, on Agriculture.*
3. *Effect of, on Manufactures.*
4. *Petitions from the Manchester Chamber of Commerce for Repeal.*
5. *Effect of, as regards Duties in Foreign Countries.*
6. *Proposed fixed Tax, or a Tax on Corn ground at the Mill.*

1. *Effect of, generally:*

Calculation showing the indirect taxation on the consumer from the protection given to corn, *Dr. Bowring* 697——Why corn should not be one of the articles to be highly taxed, according to witness's plan of taxing a certain number of the principal articles of consumption imported, *Dr. Bowring* 788–790——Effect of repealing the corn laws on prices, capital, trade, and labour in this country and abroad, *Dr. Bowring* 877, 878——Foreign corn is paid for in bullion, *M'Gregor* 1030——With the present corn laws rents cannot be maintained, and capital and industry will be removed to other countries, *M'Gregor* 1045——The tendency of the present corn laws, and other protective duties, is to throw the people out of work and to diminish the employment of those in work, *Hume* 1217.

2. *Effect of, on Agriculture:*

Protection to manufactures has been made the ground for protecting the landed interest, but the cases are quite different, *Hume* 1149——The argument that the people of England, being more highly taxed than any other country, would be unable, as regards the price of food, to compete with other countries if the corn laws were taken off, is a fallacy, *Hume* 1201, 1202——Necessity for repeal of the corn laws, as a part of the general system; reason why the landed interest has no special right to protection, *Hume* 1374–1377——Abolition of the corn laws would cause arable land to be converted to grass, and thereby increase the consumption of meat and labour, to the benefit of the labouring classes, *Hume* 1378–1382——Benefit that would result to the agricultural interest from removing the protection on such produce, *Porter* 2626–2635——The effect of the corn laws is to depress the price of corn abroad, *Whetstone* 3417, 3418——The prohibitions to protect British agriculture and grazing exclude bread and salted provisions, and keep up the prices of the same articles in England, *M'Gregor* 963–965. 1005.

3. *Effect of, on Manufactures:*

The prosperity of agriculture depends upon our manufactures, which are depressed by the protective duty on corn, *Johnston* 1655–1661——Advantage to our manufactures of a removal of the duties on agricultural produce, *Johnston* 1684–1687——The corn laws, by raising the price of food, diminish both our home and foreign trade, *Smith* 2127–2130——The greatest relief would be the repeal of the corn laws, *Smith* 2135–2144——Resolution of the Corn-law Delegates, in January 1839, affirming their willingness to give up all protection to manufactures on the repeal of the corn law, *Smith* 2163–2170——General opinion that there is no ground for protecting duties on manufactures, if those on agricultural produce are removed, *Dillon* 2922–2924——Removing protecting duties on food would increase wages, *Hilton* 2480——Lowering the duties on agricultural produce would not narrow the home market, and would increase the foreign, American corn and flour being taken in exchange, *Hilton* 2495–2501——Price of corn and flour in the United States, *Smith* 2046–2049——Evils of the corn laws to the silk trade; manner in which it checks the trade to America, *Hilton* 2421–2425——The United States tariff was caused by our corn laws, *Porter* 2735——Effect of the restrictions upon agricultural produce upon the home trade in silk, *Dillon* 2885–2895——Total abolition of the corn laws would benefit the trade of Leicester, *Whetstone* 3369–3374.

4. *Petitions from the Manchester Chamber of Commerce for Repeal:*

Before 1824 the Manchester Chamber of Commerce had frequently petitioned for a repeal of the corn laws, *Smith* 2015——They petitioned against the Corn Bill of 1828, *Smith* 2016–2018——Prayer of the petition of the Chamber in 1838 for a repeal of the corn laws, and all other protective or restrictive duties, *Smith* 2019——The Chamber repeatedly petitioned for the repeal of the corn laws between 1828 and 1838, *Smith* 2052–2054——The feeling of the Chamber against the corn laws has been growing stronger and stronger, and is not at all a question of party, *Smith* 2062, 2063.

5. *Effect of, as regards Duties in Foreign Countries:*

Liberal modifications therein will prevent the placing prohibitory duties by foreign countries on British commodities, *Dr. Bowring* 748, 749——The manufacturers of Germany apprehend the repeal of our corn laws more than we do, *M'Gregor* 335——Cotton manufacturers abroad dread our reducing our food tariff; they do not want to supply England with their manufactures, but to meet England successfully in the other markets of the world, *M'Gregor* 1083——Under an abolition of the corn laws English manufacturers would retain their advantages, and foreigners would be placed more on an equality as regards provisions and wages, *Whetstone* 3419–3433.

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Corn Laws.—6. *Proposed fixed Tax, or a Tax on Corn ground at the Mill:*

A fixed duty on corn would cause it to be exchanged for manufactures, *M'Gregor* 1031–1034——Proposed tax on corn, which would benefit all classes of the community, particularly the landowners, *M'Gregor* 1035–1039——The present corn and provision laws should be repealed, and a fixed duty thereon substituted, *M'Gregor* 1040–1044——Quantity of corn that would be imported in five or ten years under witness's plan, *M'Gregor* 1034–1088——A tax on corn ground at the mill, even though it kept bread at its present price, would be less noxious, would produce a larger revenue, and would not be an impediment to trade, *Hume* 1221–1227.

See also *Canada. Currency. Germany. Machinery. Manufactures. Manufacturing Districts. Productive Power. Protective Duties*, 1. *Prussia. Taxation. United States*, 3, 4.

Cottages. Manner in which the duties on timber and bricks cause the bad description of dwellings of the poor, *Hume* 1463–1469.——*See* also *Norway.*

Cotton Manufactures:

1. *Exports of.*
2. *Effect of Protective Duty on*

1. *Exports of:*

Quantity and value of exports in 1839, *M'Gregor* 19——The export of cotton manufactures had increased 25 per cent. between 1828 and 1838, and of cotton twist 114 per cent., *Smith* 2033——If we had taken the produce of other countries, the export of our cotton manufactures, as well as of our cotton twist, would have increased 114 per cent. since 1820, *Smith* 2064, 2065——Remarkable increase in our export of cotton goods to countries whose produce we take in return, as the East Indies, South America, and the United States, *Smith* 2040–2042——Our exports of manufactured cotton goods to Europe have actually decreased since 1820, *Smith* 2064–2070——Exports of cotton increased last year, but home consumption was diminished one fourth, which obliged manufacturers to export, *Smith* 2214–2217——Extent of the cotton trade, quantity spun, manufactured, and imported, according to Burn's "Glance;" quantity of persons employed, *Smith* 2028–2032——They have greatly increased, but not latterly in proportion to the population and capital, *Smith* 2194–2213.

2. *Effect of Protective Duty on:*

That those manufactures suffer least which are least protected, is shown by the cotton manufactures of England and France, the former of which is only slightly protected, and the latter greatly so, *Dr. Bowring* 713–717——The protective duty on foreign cottons is as useless to the cotton manufacture as the duty on coals is to the coal trade, and should be taken off as an example to the world, *Hume* 1152–1154——The duty on corn should only be nominal as a means of keeping the account, *Hume* 1165——The protective duty of 10 per cent. upon cotton manufactures is inoperative; manufacturers would consent to its removal, *Dr. Bowring* 718–720; *Johnston* 1627–1634——The protection of our cotton manufactures is of no use, as four-fifths are exported, *Smith* 2107.

See also *Brazils. East Indies. Exports. Germany. Netherlands. Protective Duties*, 4. *Prussia. Raw Cotton. Rhenish States. Switzerland. Wages*, 4. *Woollen and Cotton Manufactures.*

Cotton Twist. Quantity and value of exports in 1839, *M'Gregor* 19——The foreigners only buy our cotton twist because we can make it cheaper than they; they would not manufacture if we enabled them to employ their population upon natural productions, *Smith* 2097–2104——We have the advantage of coal, capital, and machinery in spinning; the Germans use our twist in hand-loom weaving, *Smith* 2108–2110.

See also *Baden*, Chamber of. *Cotton Manufactures. Exports. Hand-loom Weavers*

Courtenay, Mr. See *Sugar*, 6.

Credit in Paris. The business of Paris tradesmen is a cash business; all accounts must be struck before the end of the year, or they are not recoverable, *M'Gregor* 145. 147.

Cuba. See *Jamaica and Cuba.*

Currency. Manner in which the state of the currency, from the importation of corn, has affected the wool market, *Whetstone* 3403, 3404.

Custom-House. Under witness's plan the expenses of the customs establishment would be reduced, *Hume* 1482, 1483.

Customs Revenue. Important changes urgently required in the custom-house legislation of the United Kingdom, *Rep.* iii——Calculations by Mr. Porter, of the Board of Trade, showing the proportion the produce of duties on certain articles bore to the whole customs revenue, in the year 1839, *Rep.* iv.

The changes in the English customs since those begun by Mr. Huskisson, have benefited the manufacturers, and the Treasury has not suffered, *Dr. Bowring* 852.——Table showing the amount of customs duty received in 1839, upon all articles producing 10,000 *l.* and upwards of revenue, and the proportion which the same bore to the whole customs revenue of the kingdom, *Porter* 2737, *p.* 208.

Customs Revenue—continued.

Account of the several articles imported into the United Kingdom, stating in separate columns, the name of the article, the quantity imported, re-exported, and the quantity entered for consumption; the rate of duties levied on each; the net amount of duties received by the customs on each article; the price of the article in bond, on the average of the year 1839; and the rate per cent. which the duty bears on the first cost (or bonded price) of each article, *App. p.* 255–308.

Pro forma table or tariff of new customs duties, upon a more equitable and fiscal basis, delivered in by J. M'Gregor, 16th July 1840, *App. p.* 309–311.

See also *English Tariff. Packages.*

Cut Glass Bottles. Duty on importation, and amount of revenue, *M'Gregor* 268–271.

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Dantzic. See *Shipbuilding.*

Debentures. Nature of the debenture system in the silk trade, and objections thereto, *Gibson* 2322–2328——Duty on thrown silk; manner in which debentures become a bounty on export, *Dillon* 2865–2870.

Design. See *Copyright of Designs. Schools of Design. Taste.*

Devonshire. See *Wages*, 3.

Differential Duties. The differential duties levied for the protection of the British colonial interests do not answer the object proposed, *Rep.* iv.——Necessity for their being considered, and a change made in such manner that existing interests may suffer as little as possible, *Rep.* vi.

See also *Evasion. Fisheries. Madeira. Prices. Revenue. Timber Duties. Wine.*

Dillon, John. (Analysis of his Evidence.)—Partner in the house of Morrison, Dillon & Co. of Fore-street, warehousemen for the sale by wholesale and for export of silk and woollen goods, 2824*——Reduction of duty on silks in 1826, to prevent smuggling with France, 2827–2829——The schedule was constructed for a duty of 30 per cent. upon each kind of goods; it was intended to be taken *ad valorem*, but it is taken by weight, 2830–2832——Table showing highest, lowest, medium, and average duties paid, 2833–2836——Rates of duty upon raw and thrown silk, 2837, 2838——Taking off the prohibition has restored the manufactured silk trade to a more healthy state, and prevented the extinguishment of some branches altogether, 2841–2843——Table of the importations of raw, waste, and thrown silks, 1820 to 1839, 2843, 2844——Examination upon the results of the table, 2845, 2846——Description of the branches of the silk trade, the English keeping the plain trade and the French the fancy trade, 2847–2851.

The demand for silk goods has been greater from the reduction of duty, 2852–2855——Importations from France have improved the manufacture of silk goods here, 2856–2861——Great demand for the creation of schools of design here, 2862——Duty on thrown silk; manner in which debentures become a bounty on export, 2865–2870————Difficulty of stating the extent of smuggling from France; effect of reducing duty to 10 or 15 per cent., the supposed cost of smuggling, 2871–2878——Under a system of free trade, our exports to America would greatly increase, 2879–2884. 2896–2900——Effect of restrictions upon agricultural produce upon the home trade, 2885–2895——Protective duties enhance the cost of the article, tax the community, lessen consumption, and divert capital and industry into unproductive channels, 2901–2907.

Groundless alarm of the silk manufacturers at the proposed reduction of the duty, and prosperity of the trade since, 2910–2915——Protective duties should be removed, but care should be taken that persons who have invested capital in protected trades are not ruined, 2916–2921——General opinion that there is no ground for protecting duties on manufactures if those on agricultural produce are removed, 2922–2924——Unless protective duties are removed, our commerce with other nations will be more restricted, 2925–2931——If England set the example, it would be be generally followed by other nations, 2932–2934——The system has caused the application of capital to less profitable employment than it might have been invested in, 2935——Difficulties in the way of charging duties *ad valorem* and by weight, and necessity for revision of the present schedule, on account of change of fashion, 2936–2943.

Discriminatory Duties. Preference given to colonial produce by various discriminatory duties, *Rep.* iii.——*See* also *Colonies. Hayti.*

Distress. See *Exports. Provisions*, 1.

Domingo, St., Island of. See *Hayti.*

Drums. Improvement therein by Mr. Ward, *Hanley* 534.

Dunstable Hats. See *Leghorn Hats.*

Duties. See *Ad valorem Duties. Customs Revenue. Differential Duties. Discriminating Duties. Protective Duties.*

Dwellings of the Poor. See *Building Materials. Cottages. Norway.*

Dyeing Materials. The duties on dyeing materials for Turkey-reds, such as olive oil, soap, and madder, operate against English manufacturers, *Johnston* 1697–1715.

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E.

Earthenware. See *Porcelain and Earthenware.*

East India Teak. See *African Teak.*

East Indies. Taking off the duty on cottons would show our East India possessions that we did not interpose anything against their industry, *Hume* 1166.

See also *British Capital. Coffee*, 4. *Cotton Manufactures. Manufactures*, 2. *Spirits. United States*, 2.

Egypt. Advantage to the Pacha of Egypt from his facility of obtaining raw material; his choice of it, and the small amount he pays for wages; yet the English and Syrian goods drive the Egyptian manufactures out of the market, *Dr. Bowring* 815.

Elm. The protective duty on foreign elm is nugatory, *Hume* 1461, 1462.

Embroidery. Duty on; reduction therein would not interfere with the manufacture in this country, *M'Gregor* 113–126.

Emigration. The change under witness's tariff would decrease emigration, *M'Gregor* 1089 ——There is a frequent emigration of master manufacturers and workmen, chiefly machine-makers; the best workmen go, *Walker* 1602–1619.——*See* also *Mechanics.*

Employment. See *Corn Laws.*

English Marks on Goods. Practice of putting English marks on foreign goods and selling them as English; some sent to Glasgow, for re-exportation to Frankfort, *M'Gregor* 40 ——The marks have been printed at Birmingham, and sent out in different packages, *M'Gregor* 41.

English Tariff:

1. *Present Tariff, and Objections thereto.*
2. *Proposed Alterations therein.*

1. *Present Tariff, and Objections thereto:*

It presents neither congruity nor unity of purpose; no general principles have been applied, *Rep. p.* iii.——It has no general principle; it is not protective in all its bearings, and is not made most productive to the revenue, *Dr. Bowring* 782——Number of articles in the schedule of the Customs Act, 3 & 4 Will. 4, c. 56, which have each a specific duty charged on them, *M'Gregor* 6——The schedule to the Act 3 & 4 Will. 4, c. 56, is infinitely more complicated and extended than it need be, *Hume* 1098–1100—— There are many articles in the list which yield little revenue, and afford little or no protection, *Hume* 1111–1115——There are many articles on which duties were at first placed for revenue, but the duties added during the war have caused them to become protective, *Hume* 1119, 1120——Our tariff is always quoted by foreigners as an excuse for a similar system, *Porter* 2726——Our tariff has more protections and fewer prohibitions than those of other countries, *Porter* 2730–2732.

Account of the several articles imported into the United Kingdom; stating, in separate columns, the name of the article, the quantity imported, re-exported, and the quantity entered for consumption; the rate of duties levied on each; the net amount of duties received by the Customs on each article; the price of the article in bond on the average of the year 1839, and the rate per cent. which the duty bears on the first cost (or bonded price) of each article, *App. p.* 255–308.

2. *Proposed Alterations therein.*

Proposition for taxing highly 10 or 12 of the principal articles of consumption imported, in which there is no competition with the home producers, and leaving the other imports free, *Dr. Bowring* 785–787, 857-864. 871——The English tariff might be made to assimilate with the German, which would reduce the establishment for collection and preventing smuggling, *Dr. Bowring* 793–799——Proposed tariff reducing the number of heads to 20, and collecting the duty *ad valorem*; supposed increase of revenue, *M'Gregor* 1055–1070——Effect of the proposed tariff on the internal industry of the country, *M'Gregor* 1079–1083——Proposition for a duty of one per cent. by way of experiment, with a view of afterwards imposing just duties upon articles imported, *Hume* 1101–1103——Articles which undergo some change of process previous to re-exportation, and on which a nominal duty should be placed for the purpose of registration, *Hume* 1107–1110——Names of certain articles on which the duties might be reduced to 1*s.* a ton, but on some a question of finance might interfere, *Hume* 1116——Duties should be little more than nominal, and *ad valorem*, so that they might be collected in the lump, *Hume* 1121——The tariff might be advantageously altered, by placing a large number of commodities together, at a low or nominal duty, and slightly increasing the duties on articles of greater consumption; this would save warehousing, *Hume* 1472–1479.

Pro forma table or tariff of new Custom's duties upon a more equitable and fiscal basis delivered in by J. M'Gregor on 16th July 1840, *App. p.* 309–311.

See also *Brazils. Colonial Produce. Continent. Foreign Produce. Import Duties. Wages. Warehousing.*

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Evasion. Manner in which the differential duties in favour of colonial produce offer a premium for evading the intention of the Legislature, *Rep.* iv. v.

See also *Coffee*, 2.

Excise Duties. Many of them are more injurious in their regulations than in the sum taken from the people, *Hume* 1231.

Exports. Statement of the general declared value of British and Irish produce and manufactures exported from the United Kingdom to Prussia, Germany, and Holland, 1833–1838, *M'Gregor* 30——The distress of the labouring classes, by causing an inability to purchase articles for home consumption, causes exports to be made for the sake of finding a market, and not as the result of goods being ordered, *M'Gregor* 1023–1029——Those goods are sent to countries which are not corn-growing countries, *M'Gregor* 1030——Manner in which they are made up of numerous small quantities, and go out in a great number of ships, *Hume* 1184——An increase of exports is no sign of prosperity, as low prices induce merchants to speculate, *Walker* 1594–1596.

A modification of the duties would occasion an increase in the exports to Brazils, *Moore & Sanders* 1859–1863——The difficulty of getting bills of exchange, and of disposing of Brazilian produce in this market, forms a great impediment to the export of British manufactures, *Cockshott*, 1970–1973, 1999——Examination upon our exports, 1827, 1838, showing decrease in the value of labour thereon, *Porter* 2736——Effect of restrictive duties in stopping the natural course of trade, and in diverting it into other channels, exemplified by our export of cotton manufactures and cotton twist to Russia, Germany, Prussia, and the Netherlands in 1830 and in 1838, *Smith* 2026.

Table showing the value of British produce and manufactures exported to various districts or quarters of the world in each of the years 1827, 1830, 1834–1838, distinguishing finished manufactures and goods into which much labour has entered from materials upon the manufacture and goods upon which but little labour has been bestowed; showing also the centesimal proportions of each of those two descriptions with reference to the several countries or districts in each of the years before-mentioned, *Porter* 2736, *p.* 206——Table showing the actual amount of shipments in 1827 and 1838 to British colonies, to foreign countries generally, and to northern Europe, *Porter*, *p.* 207.

See also *Cotton Manufactures*, 1. *Cotton Twist.* *France*, 3. *Germany.*

Exports of Iron. Exports of iron, 1799–1838, *Sir John Guest* 417–420. 425.

Exports of Silk. Exports take place to America and France, *Gibson* 2257–2259——The great proportion of silk goods exported are made of Bengal and China silk, *Gibson* 2329–2331——Export of plain silk goods to America, *Hilton* 2402——Increased exports of plain silks to America and other neutral states, *Leaf* 3205, 3206——Official return of the declared value of silk manufactures exported from Great Britain from 1827–1839 to all the world, *Leaf* 3231*–3233.

See also *Channel Islands.* *Debentures.*

Exports of Woollens. Effect of the Prussian tariff on the exports of British woollens to States under the Germanic Union, *M'Gregor* 28, 29. 35–37——Further evidence upon the supply of the German markets, *M'Gregor* 31–43.

F.

Falmouth. See *Sugar*, 2.

Fancy Trade. See *France*, 2.

Fashion. Over production and diminished demand are causes of distress which are caused by fluctuation in fashion, *Gibson* 2246–2248——Silk is not likely to be superseded, in point of fashion, by either cotton or muslin, *Leaf* 3295–3298.

Fish. See *Colonial Produce.*

Fisheries. High differential duty on oils and produce of fisheries, notwithstanding which a portion has been admitted to consumption, thereby raising the price, and causing it to fall heavy on the manufactures, *M'Gregor* 997–1003.

Fishing Boats. Inferiority of the English and Scotch fishing boats to the French, in consequence of the timber duties, *Mitchell* 2979–2999.——*See* also *Knees.*

Fixed Duty. See *Corn Laws*, 6.

Flax. See *Germany.*

Flour. Duty on flour imported into the West Indies from the United States, *M'Gregor* 606, 607.——*See* also *Bread and Flour.* *Hamburgh.*

Flutes. See *Harps and Flutes.*

Food. See *Provisions.*

Foreign Capital. Capital is abundant abroad, as is proved by the low rate of interest, *Johnston* 1694–1696.

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Foreign Countries. High protective duties check importation, and are unproductive to the revenue; the profit to the trader, the benefit to the consumer, and the fiscal interests of the country, are sacrificed when such duties impede the interchange of commodities with other nations, *Rep.* v——They should only be treated with on the subject of navigation; make the law abolishing protections, and let other countries take advantage of it or not, as they please, *Hume* 1157–1160——Grounds of opinion against commercial treaties with foreign nations, *Hume* 1172, 1173.

See also *Corn Laws*, 5. *Protective Duties*, 1. 5. *Reciprocity of Duties. Revenue. Timber Duties. United States*, 2. *Wages*, 2.

Foreign Manufactures. See *Augsburg.*

Foreign Oak. See *Oak Timber.*

Foreign Patterns. A more extensive introduction of foreign patterns would improve the taste of this country, and the demand for superior taste, *Dr. Bowring* 846.

Foreign Produce. Manner in which the present tariff of the United Kingdom sometimes operates to the complete exclusion of foreign produce, *Rep. p.* iii.

Foreign Timber. See *Colonial Timber.*

Forests. If duties were reduced on foreign timber, it would save British forests from entire dilapidation, as regards oak timber, *Mitchell* 3082.

Forster, Matthew. (Analysis of his Evidence.)—Has been engaged in the trade to the coast of Africa, 1491——Injurious effect of high duties upon the African trade, which is a barter trade, 1492——Importation of coffee from Rio Nunez at the low duty of 6*d.*; decision of Government that it was not within the territory of Sierra Leone, 1492–1496——None of it will now come here; it will be admitted into America at a nominal duty, 1497, 1498——The goods of America and France will be given in exchange for it, 1499——The trade in coffee was increasing on the west coast of Africa under the low duty, 1502–1504.

The trade is now at an end; the exports of British manufactures have ceased, 1506–1508——Slavery can only be abolished by introducing commerce and cultivation, 1509——Great increase in the import of palm oil since the reduction of duty from 60*s.* to 25*s.* the ton, 1511–1519——The trade to the Gambia has increased under a reduced rate of duties, 1520——Beneficial effect of reducing the duty on bees'-wax, 1521——Increased consumption of African teak; high protective duty in favour of East India teak, 1522–1524——It is hoped that rough rice will be imported in larger quantities since the reduction of duty, 1525, 1526.

FRANCE:

1. *Effect of the Protective System in France and England.*
2. *Advantages of France in the Fancy Trade.*
3. *Exports to France.*

1. *Effect of the Protective System in France and England:*

Effect of the protective system upon its custom-house revenues, *Dr. Bowring* 688. 691. 702——British capital is going into France to a great amount, *M'Gregor* 1046——In France the grounds alleged for protection are nearly the same as in England, *Porter* 2591–2594——Interests in France for and against free trade, *Porter* 2595——France has made a pretext of our navigation laws to prohibit the importation of any but European produce from this country, *Porter* 2724.

2. *Advantages of France in the Fancy Trade:*

Advantages France has over us in the manufacture of silk; description of our exports of silk to France, *Gibson* 2267–2273——The French have the advantage in velvets and fancy goods from cheap provisions and greater design, *Leaf* 3259–3264——Advantage to France over England of its better taste, and of having the copyright of designs, *Leaf* 3266–3276——Protection to manufacturers of fancy and figured goods is necessary to compete with France, *Hilton* 2409–2412.

3. *Exports to France:*

Increase of exports to France in the last ten years, from increase in the linen trade, of which the exports amount to nearly two-fifths, *Porter* 2517–2519——Statement of the quantity and declared value of linen and linen yarn exported from the United Kingdom to France, 1828–1839, *Porter* 2525——Names and value of articles which form the chief exports to France, *Porter* 2526, 2527——Official return of exports of silk manufactures to France, where a duty is paid, 1827–1838, *Leaf* 3244–3246——They are principally handkerchiefs that are exported to France, *Leaf* 3247–3250.

See also *Boots. Bread. Broad Cloths. Channel Islands. Coffee*, 5. *Cotton Manufactures*, 2. *Credit in Paris. Exports of Silk. Gloves. Havannah. Hayti. Iron. Necessaries of Life. Paper Hangings. Raw Silk. Saxony. Schools of Design. Shipbuilding. Shipping. Silk Trade*, 1. 3. *Smuggling. Sugar*, 1. *Wages*, 2. *Watch Works.*

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France, South of. Coarse cloths from the south of France have driven our cloths out of the Italian markets and the markets of Egypt, *M'Gregor* 15-26.

Frankfort. See *English Marks.*

Franklin, Dr. Extract from his miscellaneous works relative to the effect of protective duties, *Porter* 2736.

Free Trade. The principle which applies to Switzerland will apply to other states in proportion as they have been free in their trade, *Dr. Bowring* 730——If trade were conducted on the principle recommended by witness, we should retain our natural advantages and the advantages of a large capital, but without which our trade, navigation, and manufactures must decline, *M'Gregor* 1053, 1054——Notwithstanding our heavy taxation, and under a system of free trade, we could compete with foreign countries in our manufactures and the production of corn, *Hume* 1387-1389——Extraordinary progress making in different branches of manufacture in Germany, and fear of being eventually superseded in foreign markets, is the cause of advocating free trade, *Hume* 1390.

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Relief given to sugar refiners in 1827 by Mr. Charles Grant, and in 1828 by Mr. Herries and Mr. Courtenay, in opening to them foreign sugar to refine for exportation, 1914–1924 ——The protective duty on sugar restricts the quantity to be manufactured by the refiner, 1915, 1916——He may refine foreign sugar for exportation, but it is a distinct trade, 1917–1919——The refiners would be ready to allow the West India colonies to refine for themselves, and to export to this country, if they had an unrestricted use of foreign sugar, 1920–1923.

The protective duty on sugar limits the supply, and the high prices will greatly reduce its consumption, 1926–1928——Less fruit will be preserved; the duty is thus injurious to fruit-growers, 1929, 1930——The revenue upon sugar might be increased one-third if it were cheaper than it is now, 1931——The consumption has been greater since January 1st this year than last year, as the people have adopted a lower diet, and there is a great increase of temperance societies, 1932–1934——If the sugar which is now 9*d.* a pound were 5½*d.* or 6*d.*, the consumption would be very great, 1935–1937 ——The smaller sugar estates in the West Indies are getting out of cultivation, 1938–1940——The demand for sugar is increasing, and a protective duty is a tax upon the community for the benefit of one class, 1941*–1943——The revenue on sugar in 1828 was higher than last year, notwithstanding the increase of population, 1943, 1944—— Great fluctuations in the price of sugar in 1840; return of the weekly average price, 1945, 1946——Havannah sugar has been imported for refining at the 66*s.* duty, which had been thought prohibitory, 1947–1951.

Masts, &c. See *Norway Spars.*

Measurement of Timber. Mode by which the custom-house officers measure the timber is unfair to the merchant, the calliper measure being used instead of the string, *Mitchell* 2956, 2957. 2977, 2978——Difference in the measurement for duty between calliper and string shown on the importation of a cargo of timber from Rouen, *Mitchell* 3183–3191.

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Meat. Calculation showing indirect taxation on the consumer, from the prohibition to allow butchers' meat to be imported into this country; comparison with Prussia, *Dr. Bowring* 692–694.

See also *Cooked Meat. Corn Laws*, 2. *Taxation.*

Mechanics. The most skilled of our mechanics have gone abroad; ordinary workmen are not wanted there, *Smith* 2076–2080——Agents are employed to induce the most skilful mechanics to go abroad, with a view to teach their art to foreigners, *Smith* 2086–2094—— They will not leave the country without a great temptation, *Smith* 2095, 2096.

Mediterranean. See *British Capital.*

Memel Timber. See *Riga and Memel Timber.*

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Mercantile Navy. Removing restrictions on the trade and navigation of the North American Colonies would be no disadvantage to the British mercantile navy, *M'Gregor* 931——Restrictions on the colonies have no favourable effect on the mercantile marine, *M'Gregor* 992–994.

Merchants and Manufacturers. No greater good can be desired for the merchants and manufacturers of this country than that those of other countries should be prosperous, *Dr. Bowring* 851.

Metals. Reason there should be no protective duty thereon, *Hume* 1171–1174.

Milk. Increase in the price of milk in the last four or five years, *Hare and others* 2812, 2813.

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Mines. Drawback on the use of timber in mines in Devon, Cornwall, and in Ireland, but not on those in Staffordshire, Derbyshire or Scotland, *Hume* 1176–1181——No reason why some mines should be protected, as regards the timber duties, and others not, *Hume* 1456–1460.——*See* also *Copper. Copper Mines*, 2. *Manufactures*, 2.

Mitchell, John. (Analysis of his Evidence.)—Has been a merchant at Leith for 22 years, and is consul of Belgium, 2944–2946——Injurious nature of the timber duties, which are upon fir 200 per cent., and upon oak 150; price at which a cargo of Norway timber could be delivered at Leith, but for the duty, 2947–2966——Norway timber being admitted according to measure, at an *ad valorem* duty, would increase the trade and revenue, 2967–2976——Mode by which the custom-house officers measure the timber is unfair to the merchant, the calliper measure being used instead of the string, 2956, 2957. 2977, 2978——Inferiority of the English and Scotch fishing boats to the French, in consequence of the timber duties, 2979–2999——British ships do not come into Leith with Norway timber, the trade being prohibited, 3000——When the duties were lower, proceeds of cargoes of Norway timber were laid out in the purchase of Scotch manufactures, 3001. 3003.

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If provisions could be imported from abroad, wages would be cheaper, 3036——Wages are about one-half in a foreign ship to what they are in a British ship, 3038——From the expenses attending British shipping, witness has ceased to be a ship-owner, and has taken shares in foreign ships with firms in Germany, 3031. 3040–3046——If duties on timber and provisions were taken off, ship-building in this country would rapidly increase, and foreigners would buy ships in this country, 3047–3052——It is of the utmost consequence to have Norway spars for masts; excessive duty on them, and advantage of their being admitted *ad valorem*, 3053–3057——Comparative duty on British North American and Norway spars, 3058——Norway plank is more durable for ships decks' than American yellow pine, the latter being principally used for ornament, 3066–3070——Why timber can be better selected for the purposes of ship-building abroad than in England, 3071–3074——Foreign oak is more durable from being cut in the fall of the year instead of in the spring, as in England, 3073——How far foreign oak, at a moderate duty, would supersede the use of English oak, 3075——Timber is imported into the Isle of Man from Prussia, for ship-building, at 10 per cent., 3076–3079.

If duties were reduced on foreign timber, it would not cause prices to rise, 3080, 3081——And would save the British forests from entire dilapidation, as regards oak timber, 3082——If England could come into the timber-market on the same terms as France or Russia, it would enable the British ship-builder better to compete with the foreigner, 3083–3087——The most useless vessels only are used in the American timber-trade, 3088, 3089——The timber duties are an injury to the timber-grower in this country, 3090–3092——If foreign timber were admitted to a larger amount, there would still be a consumption of English timber in the most important parts of the ship, 3093–3097——Objection to the reduction of duties by the ship-builders of New Brunswick, on the ground that timber would come from the Baltic and injure their trade, 3099–3101.

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Reduction of duty would promote ship building in England, and keep the capital in this country which is now sent to the colonies, 3102–3104——Dwellings of the poor in Norway are far superior to those in the manufacturing districts in this country, owing to the cheapness of wood, 3105–3115——New ships built under proposed reduction of duties would be employed in increased trade with the Baltic, and in bringing colonial produce from our colonies to the continent, 3116——Provisions must also be imported to equalize wages with those of foreign seamen, 3117–3121——The Norwegians now get their manufactures from Hamburgh, from Prussia, and from Germany, but would prefer this country if our duties would admit them, 3122–3132——Comparative importation of timber from Norway now and 20 years ago, 3133–3137.

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Moore, John Bramley, and *Charles Saunders.* (Analysis of their Evidence.)—Merchants at Liverpool trading with the Brazils, 1733, 1734——The exports of British manufactures to the Brazils are more than double the amount stated in the official returns; proofs of this, 1735–1741——Quantity of coffee produced there; none is imported direct for consumption, 1742–1744——Mode of carrying on the trade in coffee by way of the Cape of Good Hope to avoid the duty; extra expense incurred, 1745, 1746——The direct trade from the Brazils would not be increased by a duty of 10½ *d.* and a duty of 9 *d. viâ* the Cape, 1747–1749——The protection of West India coffee is a tax upon the people, 1750–1754——Two-thirds of the Brazilian coffee is exported to the continent of Europe, and one-third to the United States, 1755–1760——The proposed reduction of duty on West India coffee will cause a loss to the revenue, and not benefit the consumer, 1761–1771.

The production of coffee in the East Indies will increase so much as to be sufficient to supply this country, 1772–1778——Inferior quality of Brazilian coffee caused by the mode of preparing it; not more than five per cent. is fit for the English market, 1779–1786——The duty on foreign sugar has been prohibitory, until lately, when the supply from the West Indies has been deficient, 1787–1792——Brazilian sugars in bond are less than half the value of West India sugars of the same kind, 1793–1796——All the sugar that is refined here for exportation now, is foreign, 1797–1801——The molasses are not admitted for consumption upon any duty whatever; injurious effect of this prohibition, 1802, 1803. 1806–1808——Duties on molasses imported from foreign countries, and from British possessions, 1804, 1805——The export of sugar from Brazil to the continent has not increased lately; accounts of the trade and shipping of Rio de Janeiro, Bahia, and Pernambuco, 1809–1814.

Shipping employed in carrying British manufactures to Brazil; out of 48 vessels to Rio Janeiro from Liverpool not one returned; they went in search of freight; advantage enjoyed by foreign vessels, 1815–1827——The duties on British goods imported into the Brazils are 20 per cent.; an increase is expected on account of the non-admission of their products, 1828–1831——Foreign vessels have a decided advantage in the carrying trade between the Brazils and Europe, 1832–1836——The slave trade is much diminished, but slavery still exists in Brazil; free labourers are emigrating there, 1839–1845——Statement of the number of vessels of different countries arrived at Rio de Janeiro in each year from 1821 to 1839, showing a greater increase of foreign than of English vessels, 1845–1850——Foreigners can provision their ships at a much lower rate than the English, 1853, 1854——If the duty on Brazilian coffee brought direct were 7 *d.* it would afford great relief, 1855.

Much sugar would be imported at a duty of 36*s.*, 1856–1858——A modification of the duties would occasion an increase in the exports to Brazil, 1859–1863——At the expiration of the treaty the Brazilians will retaliate by raising their tariff, 1864–1866

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——A reduction of duty upon sugar and coffee would extend commerce, increase the revenue, and be a relief to the poorer classes, 1867, 1868——Great decrease in the Brazilian slave trade of late, 1869–1873——The most enlightened of the Brazilians would be willing to abolish slavery; a majority of the Cortes would consent to its prospective abolition, if their sugar could be imported into England, 1873–1876——The importation of foreign manufactured articles into Brazil has considerably increased of late years; nature of the articles, 1877–1885——The coffee exported to the United States is almost entirely in American bottoms, 1888.

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Musical Instrument Manufacturers. Monopoly of name by large houses, *Hanley* 501, 502.

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Necessaries of Life. The protective duties on necessaries of life impose upon all the consumers of the United Kingdom the greatest tax to which they are subjected, *M'Gregor* 1006–1008——Inducement to the nobility and gentry to reside abroad, on account of the cheapness of living, *M'Gregor* 1050, 1051——The present system compels those with moderate incomes to reside on the Continent, which system the country cannot stand long, *Hume* 1211–1213——Price of living in Germany is one-half what it is in England, *M'Gregor* 314–317.

If trade were conducted on the principle recommended by the witness, the price of living between the Continent and England would be nearly equalized, *M'Gregor* 1052——Manner in which the protective duties on the necessaries of life affect competition with France, *Gibson* 2291, 2292——Advantages that would result as regards equalizing prices, the demand for manufactured articles and labour, by removal of protective duties on necessaries of life, *Gibson* 2293–2303——How far the feeling in favour of protecting duties on silk arise from the protective duties on necessaries of life, *Porter* 2580–2583.

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Netherlands. A large portion of cotton goods, exported to the Netherlands, is only in transit up the Rhine, *Smith* 2060, 2061.——*See* also *Exports.*

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New Brunswick. The timber trade of, must be guarded, in the event of removing protection from the North American colonies, *M'Gregor* 932. 939——The United States supply its deficient provisions; the upper part of the country is highly adapted for agriculture; it will grow every crop that grows in England; its pasture-land is fine when the wood is cleared away, *M'Gregor* 942–945——Its timber trade is of more recent date than that of Canada; scarcely any agricultural produce has been imported from, *M'Gregor* 947, 948——Objection to the reduction of duties by the shipbuilders of New Brunswick, on the ground that timber would come from the Baltic and injure their trade, *Mitchell* 3099–3101.

New England. British capital and British workmen are engaged in manufactories there, *M'Gregor* 1047.

Newspapers and Periodicals. Number of, taken in at different coffee-houses, *Hare and others,* 2745–2762.

North American Colonies. Causes of foreign sugar refined in bond being now sent to the American colonies, *M'Gregor* 580, 581——Nature of trade between the West Indies and the North American colonies, *M'Gregor* 618–622——If restrictions on the trade and navigation of the North American colonies were removed, there would be no necessity for protective duties, *M'Gregor* 926–930. 932–935. 937. 950. 952.

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Norway. The dwellings of the poor in Norway are far superior to those in the manufacturing districts in this country, owing to the cheapness of wood, *Mitchell* 3105–3115——The Norwegians now get their manufactures from Hamburgh, from Prussia, and from Germany, but would prefer this country if our duties would admit them, *Mitchell* 3122–3132.

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Norway Deals. Waste of wood, from not being able to import Norway deals, *Mitchell* 3026–3028.

Norway Spars. It is of the utmost consequence to have Norway spars for masts; excessive duty on them, and advantage of their being admitted *ad valorem*, *Mitchell* 3053-3057.

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Palm Oil. Great increase in the import of palm oil since the reduction of duty from sixty to twenty-five shillings the ton, *Forster* 1511–1519.

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Paper. Export of printed paper to America, *M'Gregor* 159——In regard to common paper the large paper manufacturers require no protection at all, *M'Gregor* 160–166.

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Pernambuco. Payment for British manufactures is made at Pernambuco in paper which is greatly deteriorated, *Cockshott* 1957–1959.——*See* also *Brazils.*

Pernambuco Sugar. Description of, which is coming into use, *M'Gregor* 883, 884——The sugar that is exported from Pernambuco goes to Trieste and other places; there would be a considerable saving to the merchant if he could bring it to England, *Cockshott* 1983–1996.

Piano Fortes. Price of, in this country and abroad, *Hanley* 461——Cause of the high price in this country, *Hanley* 478-483. 491. 518–522——Taking off the duty would cause more foreign pianos to be imported, which would increase the taste for music, and eventually increase the trade for English pianos on account of their superior workmanship, *Hanley* 462–471——Principal number of them are made in London, *Hanley* 503–506.——*See* also *American Pine.*

Picture Frames. Taking off the duty thereon would make but little difference to the carvers here, *M'Gregor* 249–255.

Pig Iron. No reason why the duty on pig iron should be continued, *Sir John Guest* 442.

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Poor, (Leicester). The poor at Leicester have never been so badly off as within the last year, *Whetstone* 3352–3356——Amount of subscription raised for their support, and number of persons relieved by it, *Whetstone* 3357–3360.

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Poor Rates. Under witness's tariff, and a duty on wheat of 4 *s.*, the call for poor rates would in a great measure be done away with, *M'Gregor* 1079.

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Productive Power. Tendency of the corn laws and protective duties to lessen the productive power of the country, *Hume* 1218.

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PROTECTIVE DUTIES:

1. *Evils of Protective Duties, and Necessity for their Removal.*
2. *Enumeration of Duties.*
3. *Effect of Protecting Duties on the Colonies.*
4. *Effect of removing them on particular Trades.*
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1. *Evils of Protective Duties, and Necessity for their Removal:*

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Protective Duties—continued.

1. *Evil of Protective Duties, and Necessity for their Removal*—continued.

as regards the necessaries of life, *Gibson* 2286–2289——Protective duties are an advantage to the manufacturer, but not to the community; but which, under the present system of commerce, he is entitled to, *Gibson* 2307–2319——Silk manufacturers would not require protection, if restrictions on commerce were removed, *Hilton* 2439–2441.

Protecting duties diminish the means of contributing to the general taxation, *Porter* 2606–2611——Difficulty of limiting a protective duty to a particular period of a rising trade; doubtful policy of so doing; effect of protective duties, and their origin, *Dr. Bowring* 735–742——Ramifications of injury caused by the protective system upon wages, capital, and the revenue, *Smith* 2161——Bad effect of protective duties shown by the small amount of trade, *Porter* 2517——Protective duties enhance the cost of the article, tax the community, lessen consumption, and divert capital and industry into unproductive channels, *Dillon* 2901–2907——Unless protective duties are removed, our commerce with other nations will be more restricted, *Dillon* 2925–2931.

Protective duties are not of that advantage to the country which they are generally supposed to be, *Leaf* 3265——The manufacturer derives no benefit from protection in his trade, and the protection of agriculture is a tax upon food, *Johnston* 1648–1654——Manufacturers are of opinion that all protective duties are useless, *Leaf* 3277——Further evidence upon the necessity of taking off the duties wholly, and not partially, *Hume* 1404–1410——Many duties are imposed for the protection of manufactures which do not operate, and might without injury be removed, *Porter* 2619–2624——Removing protecting duties would extend commerce, and improve the condition of the people in this country to a degree of which the world has hitherto had no example, *Porter* 2625.

2. *Enumeration of Duties:*

Articles enumerated on which a protective duty is levied, and amount of revenue therefrom, *M'Gregor* 8–10——Rate of duty on various articles on which the duty is protective, and on which the revenue is under 100*l.*, *M'Gregor* 208–239——From 100*l.* to 500*l.*, *Ib.* 240–246——From 500*l.* to 1,000*l.*, *Ib.* 247–265——From 1,000*l.* to 5,000*l.*, *Ib.* 266–281——To what extent they are capriciously imposed, *M'Gregor* 355–358——Of what they are constituted, *Dr. Bowring* 683–687——List of goods subject on importation to protective duties, divided into three classes, with regard to the different degrees of their respective importance to the revenue, or to trade, *Hume* 1347——Examination upon witness's second and third class, and necessity for abolishing the protecting duties, *Hume* 1399–1403.

3. *Effect of Protecting Duties on the Colonies:*

Protecting duties prevent the colonies from producing sugar at a low price, *M'Gregor* 611, 612——They are a great restriction on the trade of the colonies, and cause great delay and produce no advantage to Great Britain, *M'Gregor* 985–987——While restrictions continue, protecting duties must to a certain extent remain, *M'Gregor* 988, 989——Prohibitory duties should be removed; colonists would consider such a course a boon, *M'Gregor* 990, 991——In removing all protection, all restriction should be removed, *M'Gregor* 1093.

4. *Effect of removing them on particular Trades:*

No general measure could be more beneficial to the country than a removal of all prohibitions, protections, and restrictions; particular interests might suffer, *Hume* 1122, 1123——Abolishing protections might extinguish those trades which have been improperly protected, but others would rise infinitely more valuable to the country, *Hume* 1146–1148——Manner in which taking off the protective duties might affect certain branches of trade, though the general prosperity of the country would be increased, *Hume* 1185–1191——Examination showing in what instances the removal of the protecting duties would meet with the greatest and least oppositon, *Hume* 1348–1350——Protection on certain articles only to be removed as part of a general change of system, *Hume* 1351–1353—— Further examination in favour of removing protection entirely; to what extent the silk and cotton trade would be affected, as also wages, *Hume* 1360–1373——Many interests claim protection because others are protected, *Porter* 2616. 2618——Protective duties should be removed, but care should be taken that persons who have invested capital in protected trades are not ruined, *Dillon* 2916–2921.

5. *Effect of removing British Protections in causing Foreign Nations to follow the Example:*

If our protective system were given up it would be impossible for foreign countries to retain theirs much longer, *Hume* 1155, 1156—— Our setting the example of removing protections would cause other countries to follow it eventually, *Porter* 2727–2729——If England sets the example it will be generally followed by other nations, *Dillon* 2932–2934.

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6. *Papers laid before the Committee:*

Account showing name of article imported, quantity imported, re-exported, and entered for consumption; rate of duties; net amount received, *App. p.* 255–308.

Pro formâ table or tariff of new customs duties, by J. M'Gregor, *App. p.* 309–311.

See also *Austria. Baltic Timber. Brazils. British Capital. Canada. Capital. Clayed Sugar. Coffee*, 1. *Colonial Produce. Colonies. Compensation. Corn Laws. Cotton Manufactures. Differential Duties. Discriminatory Duties. English Tariff. Foreign Countries. France*, 1. *German Tariff. Hardware. Import Duties. Labouring Classes. Machinery. Manufactures. Necessaries of Life. Prices. Productive Power. Profits. Revenue. Shipping. Silk*, 1, 2. *Spain. Spitalfields. Sugar. Switzerland. Taxation. Timber Duties. Wages*, 1. *War. Warehousing. West Indies.*

Provisions:

1. *Evils of Protective Duties, as affecting the Price of Provisions, the Demand for Labour, and Wages.*
2. *Evils of Protective Duties as regards the Colonies.*
3. *Papers laid before the Committee.*

1. *Evils of Protective Duties, as affecting the Price of Provisions, the Demand for Labour, and Wages:*

On food, the amount taken from the consumer, in consequence of the prohibitory duties, exceeds the amount of all the other taxes which are levied by the Government, *Rep.* v——One extra taxation occasioned by the price of food is that of throwing people out of employment, and, by having no resources but the poor rates, to tax all rents, *M'Gregor* 1018——In all countries the abundance of employment is generally greatest where food is cheap, *M'Gregor* 1019–1022——Food is the first thing upon which the protective duties should be removed, *Hume* 1192, 1193.

It would be better and cheaper to pay for food directly than indirectly, because trade would then be free, *Hume* 1220——Provisions are higher this year than last, *Smith* 2122 —— Duties upon the importation of all food are a direct disadvantage to labouring men, *Walker* 1546–1549——An increased price of food abroad would not raise wages, *Johnston* 1688–1693.

If provisions could be imported from abroad, wages would be cheaper, *Mitchell* 3036 ——They must be allowed to be imported to equalize wages with those of foreign seamen, *Mitchell* 3117–3121——A rise in the price of food is generally attended with a decrease of wages, as the demand for labour is diminished, *Smith* 2123–2126——A rise in the price of provisions lessens the demand for goods in the home trade, *Walker* 1582–1585——Diminished demand for silk goods when provisions are high, *Gibson* 2249.

Increase in the price of provisions tends to lessen the demand for labour, and reduce wages, *Hilton* 2426–2438——When food is dear, distress falls upon the merchant, the manufacturer, and the operative, *Leaf* 3279–3285——It is a maxim observed in trade at Leicester, that when provisions are low there is a good demand for goods, and the contrary, *Whetstone* 3344–3346——Effect of the price of provisions upon the maintenance of the poor at Leicester, *Whetstone* 3348–3351.

2. *Evils of Protective Duties as regards the Colonies.*

Evils to the Colonies from the protective duties on provisions, *M'Gregor*, 592–596 ——Effect upon wages under the free system, *M'Gregor*, 597–599——Bread, beef, and pork imported from the United Kingdom, *M'Gregor* 600–605——Supplies of, to the colonies which pay a duty, *Hume* 1427——Necessity that all impediments to the importation of the best food at the cheapest price into the colonies should be removed, *Hume* 1429, 1430——Why the colonies should have the power of purchasing food from the United States, *Hume* 1431–1434.

3. *Papers laid before the Committee.*

Account stating the name of each article imported for food, the quantity imported, re-exported, and entered for consumption, rate of duties, net amount received, &c., *App. pp.* 256. 265. 273. 277. 284. 292. 297. 301. 307.

See also *Corn Laws* 2, 3, 5. *Germanic Union. Manufactures*, 2. *Protecting Duties*, 1. *Ship Building. Shipping. Wages*, 1, 10. *West Indies. Working Classes.*

Prussia. It will recommend diminished duties on cottons, woollens, hardware and pottery if liberal modifications can be obtained to the corn and timber duties in Great Britain, *Dr. Bowring* 749—— If we reduced our duty on corn it would be the interest of Prussia to take our manufactures, *Smith* 2055–2059.

See also *Exports. Havannah. Isle of Man. Meat. Norway.*

Prussian Tariff. See *German Tariff.*

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Quarantine Laws. Manner in which they interfere with the question of free trade, *Hume* 1411.

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Raw Copper. See *Brass and Copper.*

Raw Cotton. A reduction in the duty on raw cotton would increase demand, and be beneficial to the manufacturer, *Smith* 2131, 2132.

Raw Materials. Effect of protective duty on raw materials, *Porter* 2638–2645—— Estimated quantity of raw material used in the worsted manufacture of Leicester, *Whetstone* 3331.

Account showing names of articles imported in a raw state to be used in our manufactures, the quantity imported, re-exported, and entered for home consumption, rate and net amount of duties, &c. *App. pp.* 256, 257. 269. 275. 278. 286. 294. 298. 303.

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Raw Silk. Great increase in the import of, since the alreration of the duties, *Gibson* 2253, 2254——Table showing the import of raw material, viz. raw, waste and thrown silk, 1820–1839, also stock in hand 31st Dec. 1836–1839, *Leaf* 3229–3231——Fine description of raw silk grown in France which they have allowed us to import since the removal of the prohibition, *Leaf* 3251, 3252——Countries from which we chiefly derive our supply of raw silk, *Leaf* 3253——Quantities of raw silk imported from different countries in 1838, *Leaf* 3257, 3258——Prices of Italian and China raw silk on the 1st January 1830–1840; the quotations being the highest prices in the best quality of each description, Bergamo and Tsatlee, *Leaf* 3258.

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Reciprocity Duties. Examination upon the reciprocity of duty upon which foreign articles should be admitted, *M'Gregor* 327, 328 ——Certain foreign countries that are willing to enter into a reciprocal modification of tariff with England, who will, if not successful in that, increase their duties on British produce to the extent perhaps of prohibition, *Dr. Bowring* 745–754——Resolutions of the Chamber of Commerce of Manchester, in 1825, approving of Mr. Huskisson's proposed reductions in the scale of duties upon various articles of foreign raw produce, *Smith* 2012, 2013.

Refined Sugar. Duties on refined sugar are intended to protect the refiners in this country, the British colonies not being allowed to refine sugar, *M'Gregor* 566–568——Foreign sugar is refined in bond, and sent to all the British colonies, *M'Gregor* 568–579—— Advantage to the colonies, if they were allowed to refine their own sugar, *M'Gregor* 588–591——West Indians pay about half for the refined sugar exported there that we pay, *M'Gregor* 676——Colonists buy refined sugar re-imported from England at a less price than they sell their raw sugar, *Porter* 2675, 2676.

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Rents. Lands in the neighbourhood of Liverpool and Manchester which pay from 3*l.* to 6*l.* an acre would not be considered fit for cultivation in places distant from the seats of trade and industry, *M'Gregor* 1045——Rents of lands would gradually increase under witness's tariff, in consequence of the greater demand for labour creating a greater demand and ability to pay for food, *M'Gregor* 1086——In various states in Germany the rents are not one-tenth of what they were 100 years ago, occasioned entirely by the removal of the manufactures, *M'Gregor* 1045.

See also *Corn Laws,* 1. *Provisions.*

Residence Abroad. See *Necessaries of Life.*

Revenue. The present duties on import cause particular interests to be protected at the expense of the revenue, and of commercial intercourse with other countries, *Rep.* iii. —— Ten per cent. duties were imposed, with a view to revenue, *M'Gregor* 18——Where articles at home are taxed for revenue, foreign articles should be similarly taxed, *Porter* 2733, 2734—— Loss to the revenue from the protective duty on sugar, *M'Gregor* 630, 631. 635——With a view to revenue, the duties on imports should be reduced to that point which would prevent smuggling, *Dr. Bowring* 778–781. 858, 859——The true ground-work of legislation ought to be to consider what revenues ought to be raised from imports, and not let the protective principle introduce itself, *Dr. Bowring* 783–785.

Proposition under which the present amount of customs revenue might be raised, *Dr. Bowring,* 791, 792——The proper basis is that the customs regulations should raise the greatest revenue at the least sacrifice to the community, *Dr. Bowring* 870——If England were to impose only revenue duties her manufactures would find their way to a greater extent into every other country, *M'Gregor* 995——If there were no protecting duties the revenue would greatly increase, and a large and well-employed population would be produced, *Hume* 1214–1217. 1484–1490; *Smith* 2158–2160——None of the colonial

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colonial protective duties are paid into the British Exchequer, and very little into the colonial, *M'Gregor* 983, 984——It suffers by the limitation of the market for colonial produce occasioned by the differential duties, *Porter* 2652.

Account stating the name of articles imported, the quantity imported, re-exported, and entered for consumption, rate and amount of duty, &c. *App. p.* 255–308.

Pro forma table or tariff of new customs duties upon a more equitable and fiscal basis, by J. M'Gregor, *App. p.* 309–311.

See also *Coffee.* 1. *Customs Revenue. English Tariff. Foreign Countries. Import Duties. Manufactures,* 2. *Protecting Duties,* 1. 2. *Sugar,* 1. 3. *Timber Duties.*

Rhenish States. The consumption of British woollens and British cottons has diminished one-half in all the Rhenish States, *M'Gregor* 30.

Rice. It is hoped that rough rice will be imported in larger quantities since the reduction of duty, *Forster* 1525, 1526.

Riga and Memel Timber. Mode of admeasurement and duty gives the preference to Riga and Memel timber over that of Norway, *Mitchell* 3015, 3016.

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Roasting Coffee. Establishments in London where coffee, chicoree, and British grain are roasted on the same premises, *A. B.* 2372.

Rogers, James. See *Hare, William.*

Rouen. The principal foremen in the cotton factories are from Lancashire, *M'Gregor* 1046.

Russia. See *Exports. Ship Building.*

Russian and Swedish Iron. Peculiarity in Russian and Swedish iron for the manufacture of steel, *Sir John Guest* 402, 403.

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Saxony. In Saxony, where there is no protection, manufactures have increased more than in any other part of the Continent, *M'Gregor* 289, 290. 295——Complaints by the Saxons of the Prussian tariff, that the higher the duties were, the more was their competition destroyed, *M'Gregor* 307–309——Cause of Saxony joining the Prussian league much against her inclination, *M'Gregor* 368–379——In Saxony and Switzerland, without protection, and considering their disadvantages of locality as regards obtaining raw material, their manufactures have increased beyond those of any other country, *M'Gregor* 380——The Chamber of Commerce of, which was willing a few months back to act upon a system of reciprocity, are now demanding heavier duties upon British commodities, *Dr. Bowring* 747——Comparison between Saxony and France, showing the progress in manufactures of the former over the latter, from its freedom from protective duties, *Dr. Bowring* 822–826—— Comparison of capital and rate of interest between the two countries, *Dr. Bowring* 827–830.

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Schools of Design. Advantages that would result from schools of design in England, similar to those in France, *Gibson* 2274–2277——Great demand for the creation of schools of design here, *Dillon* 2862.——*See* also *Taste.*

Scotch Manufactures. When the duties were lower, the proceeds of cargoes of Norway timber were laid out in the purchase of Scotch manufactures, *Mitchell* 3001–3003.

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Second-hand Pianos. Taking off the duty would only interfere with the sale of second-hand pianos in a limited degree, *Hanley* 552–557.

Seeds. Agriculture is more injured than protected by the duty on seeds, *Hume* 1117.

Shawls. Taking off the duty on the importation of Oriental and Cashmere shawls would increase the importation, but without interfering with the leading branches of our trade, *M'Gregor* 179–185.

Shiel, Richard. (Analysis of his Evidence.)—Merchant at Liverpool, principally engaged in the trade with Hayti, 1240, 1241——Nature of exports therefrom, 1243——Number of pounds weight of coffee exported, 1245——Particulars as to duties, and mode in which they act as a prohibition to St. Domingo coffee, 1246, 1247——Consumption of coffee in Great Britain, and places from which it is imported, 1248, 1249——Practice of sending

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foreign coffee to the Cape of Good Hope, and then sending it to England as colonial, 1250–1254. 1259, 1260. 1274, 1275——The coffee exported from Hayti goes to Hamburgh, Antwerp, Trieste, and all the ports of the United States, 1255, 1256——The price of Hayti coffee has averaged a fraction under 5*d.* per lb. for fifteen years, and at which it could be supplied to this country for a series of years, 1261–1264——Comparative prices of Ceylon and St. Domingo coffee, and increased price of the former after change of duty in 1835, 1266-1268.

Effect on prices of coffee, if St. Domingo coffee were admitted at 9*d.*, 1269——Price at which British plantation coffee in England, admitted at 6*d.*, is above the price at which it is sold on the continent, 1269, 1270——Statement of the extra expenses on 500 bags of coffee shipped at Port-au-Prince, Hayti, per Agnes, Capt. Lamont, to the Cape of Good Hope, and from thence to London, 1271——The 1*s.* 3*d.* duty is a nullity as regards revenue, and an entire exclusion as regards trade, 1276——Java, and the Brazils can send coffee to the Cape at a less expense than St. Domingo, and consequently supplant them in the British market, 1277–1279——Admitting St. Domingo coffee at 10½*d.* instead of 1*s.* 3*d.* would not stop its being sent round by the Cape, 1280–1283——Peculiarly fine description of mahogany from St. Domingo; the duties on import check the consumption in this country, 1284–1303——Effect of protective duties in diminishing the exports of British manufactures to Hayti, 1304–1310. 1322, 1323.

Hayti is now principally supplied from Germany and France, 1311–1321——Saving in commission and shipping charges of those countries, and other advantages which the foreigner has over the British merchant, 1325–1327——Great Britain was favoured by Hayti as to the duty paid on imports into it up to 1824; after which all countries were put on the same footing, 1328——Number of British ships which clear out annually from the United Kingdom to Hayti, nine-tenths of which proceed from Hayti to foreign ports, its produce not being admitted into this country, to the great injury of British shipping, 1330–1334——If St. Domingo coffee could be imported at 8*d.* it would come, 1335–1339——St. Domingo would be satisfied if placed upon the same footing as other countries, not British plantation; fear that the contemplated change would show them their present condition, and induce them to increase their discriminating duties, 1340–1342——Excess paid by the British consumer for coffee more than would be paid if St. Domingo coffee were admitted, 1343——It could be imported and sold in this country at one-half less than we are paying for Jamaica coffee, 1344–1346.

Ship Building. A capital ship may be built at Dantzic for 10*l.* a ton, which at Leith would cost from 12*l.* to 15*l.* a ton, *Mitchell* 3030–3035. 3037——Which arises from the price of timber and labour, *Mitchell* 3036——If the duties on timber and provisions were taken off, ship building in this country would rapidly increase, and foreigners would buy ships in this country, *Mitchell* 3047–3052——Why timber can be better selected for the purposes of ship building abroad than in England, *Mitchell* 3071–3074——If England could come into the timber market on the same terms as France or Russia, it would enable the British ship builder better to compete with the foreigner, *Mitchell* 3083–3087——If foreign timber were admitted to a larger amount, there would still be a consumption of English timber in the most important parts of the ship, *Mitchell* 3093–3097——Reduction of duty would promote ship building in England, and keep the capital in this country which is now sent to the colonies, *Mitchell* 3102–3104——The present duties impede the building of all vessels requiring strength, *Mitchell* 3193.

Shipowners. Plan by which shipowners in the timber trade might be compensated, *Hume* 1236–1238——Further evidence relative to compensation to shipowners in the timber trade, *Hume* 1394–1398——Manner in which the timber duties affect the British shipowner, *Hume* 1437–1441. 1454, 1455——From the expenses attending British shipping, witness has ceased to be a shipowner, and has taken shares in foreign ships with firms in Germany, *Mitchell* 3031. 3040–3046.

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Shipping. Difficulties the British shipowner has to encounter over other nations as regards provisioning his ship, and as regards wages, *M'Gregor* 359–362; *Moore and Saunders* 1853, 1854——Restrictions that should be taken away from British navigation to double the tonnage of England at present, *M'Gregor* 363–365——Number of British ships which clear out annually from the United Kingdom to Hayti, nine-tenths of which proceed from Hayti to foreign parts, its produce not being admitted into this country, to the great injury of British shipping, *Shiel* 1330–1334——Removing restrictions from British shipping would enable it to compete with any country in the world, *Hume* 1435——Shipping employed in carrying British manufactures to Brazil; out of 48 vessels to Rio de Janeiro from Liverpool, not one returned; they went in search of freight; advantage enjoyed by foreign vessels, *Moore & Saunders* 1815–1827——Foreign vessels have a decided advantage in the carrying trade between the Brazils and Europe, *Moore & Saunders* 1832–1836——Saving in commission and shipping charges of Germany and France, and other advantages which the foreign has over the British merchant, *Shiel* 1325–1327

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Statement of the number of vessels of different countries arrived at Rio de Janeiro in each year from 1821–1839, showing a greater increase of foreign than of English vessels, *Moore & Saunders* 1845–1850——The coffee exported to the United States from Brazils is almost entirely in American bottoms, *Moore & Saunders* 1888——British shipping takes the cargoes out to Brazil, but foreign shipping carries the remittances to Europe cheaper, *Cockshott* 2006, 2007——If the return cargoes were brought to England, there would be more employment for British shipping, *Cockshott* 2008——New ships built under proposed reduction of duties would be employed in increased trade with the Baltic, and in bringing colonial produce from our colonies to the continent, *Mitchell* 3116.

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Ships' Decks. Norway plank is more durable for ships' decks than American yellow pine, the latter being principally used for ornament, *Mitchell* 3066–3070.

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Silk Trade:

1. *Present Duties; greater Amount paid than was intended when the Tariff was fixed.*
2. *Advantages of the Reduction of Duty in* 1825.
3. *Silk Trade of France.*
4. *Importation of Silks.*

1. *Present Duties; greater Amount paid than was intended when the Tariff was fixed.*

Why the duty on silk is not a protection, *M'Gregor* 47–49——The present duty is a protection against the importation of foreign plain silk goods, *Hilton* 2386–2389——Taking duty by weight was recognized by Mr. Huskisson in 1826 with reference to silk, thereby intending to levy 30 per cent., but the effect has been to levy 50 or 60 per cent., which has caused an enormous increase of smuggling from France, *Dr. Bowring* 836, 837, *Leaf* 3197——Greater rate of actual duty paid than was intended when the present tariff was fixed, *Porter* 2541–2548——Difference in the amouut of duty actually received, and what would have been received if all silk from France had come through the custom-house, *Porter* 2549–2551——If the duty were reduced the apparent imports would increase, but not the actual imports, as a transfer would take place from the smuggler to the custom-house, *Porter* 2552, 2553.

The schedule was constructed for a duty of 30 per cent. upon each kind of goods; it was intended to be taken *ad valorem*, but is taken by weight, *Dillon* 2830–2832——Table showing highest, lowest, medium, and average duties paid, *Dillon* 2833–2836——Rates of duty upon raw and thrown silk, *Dillon* 2837, 2838——Duties on organzine, tram, and raw silks, *Hilton* 2460–2465——Rate of duty at which English silk goods are admitted into France; the only reason why French silk goods should not be admitted here at the same duties is the protection given to our silk manufactures, *Porter* 2559–2574——It is not the protective duty which gives a greater facility in obtaining the raw material, and it would not injure the manufactures to have the duty removed, *Hilton* 2403–2408——Difficulties in the way of charging duties *ad valorem* and by weight, and necessity for revision of the present schedule on account of change of fashion, *Dillon* 2936–2943——Witness would claim no exemption for the silk trade if all trades were put on one basis of freedom, *Gibson* 2345–2347.

2. *Advantages of the Reduction of Duty in* 1825:

Reduction of duty on silks in 1826, to prevent smuggling from France, *Dillon* 2827–2829——Apprehensions of the silk manufacturers upon the change of duties were disappointed; there would be apprehensions if any further reductions were proposed, *Gibson* 2332–2334——Alarm at the reduction of duty in 1825, which turned out to be groundless, *Porter* 2575, 2576; *Dillon* 2910–2915; *Leaf* 3198–3200——The enormous increase in the silk manufacture of this country is mainly to be traced to the semi-liberalism introduced by Mr. Huskisson, *Dr. Bowring* 733——Improvement in the silk-trade, after Mr. Huskisson admitted silks at a reduced duty, *Hume* 1139–1141.

Increased demand, both for the home trade and export, since the reduction of duty, *Gibson* 2250–2256; *Dillon* 2852–2855——Removal of duties enabled the English manufacturer to continue the supply of the home market, and to compete with France in the export trade, *Leaf* 3204——Increase of home consumption since reduction of duties in 1825, *Porter* 2577, 2578——Profits are large, and more capital has been brought into the trade, since alteration of duties, *Gibson* 2260–2263——The reduction of duties upon raw and thrown silk, at the same time that Mr. Huskisson mitigated the prohibitory system, was, more than any other, the cause of the great increase in the trade, *Gibson* 2320–2322.

Advantage to the trade from the introduction of French silks under reduced duties, in 1824 and 1826; consequent improvement in the manufacture, *Gibson* 2226–2232——Reduction of the duty fifteen years ago has considerably increased the consumption of silk in this country, *Hilton* 2390–2401——Improvement of machinery, and the silk

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trade of Manchester since the reduction of duty, *Hilton* 2492–2494——Improvement of the silk trade at Manchester depends upon a good harvest and cheap bread, *Hilton* 2451–2454——The introduction of French goods has so raised the character of our silk goods, that since the admission of foreign silks we have become very large exporters of English silks, *Dr. Bowring* 846; *Dillon* 2856–2861.

Taking off the prohibition has restored the manufactured silk trade to a more healthy state, and prevented the extinguishment of some branches altogether, *Dillon* 2841–2843 Increase of trade, greater than at any former period, took place after the removal of the prohibitory duties, caused by the stimulus given to the trade by foreign competition, and by improved modes of manufacturing, *Leaf* 3200, 3201——Including all places, the manufacture of silk has been very great in the last fifteen years, *Gibson* 2265, 2266—— Raw silk is higher than it has been for the last ten years, but goods are 20 to 30 per cent. lower than in 1825 and 1826, caused by improved modes of manufacturing arising from a freer state of trade, *Leaf* 3226–3228——Description of the branches of the silk trade; the English keeping the plain trade, and the French the fancy trade, *Dillon* 2847–2851——When there is plenty of China silk, it is possible to compete with the French, or any other nation, in plain goods, *Hilton* 2402.

3. *Silk Trade of France:*

Four-fifths of the silk manufactures of France are exported from a more liberal system being pursued in that trade than in the French cotton manufactures, *Dr. Bowring* 717 ——Extent to which the silk trade of France has been protected, *Dr. Bowring* 721—— Low qualities of silk goods and ribbons are imported into France from Switzerland, *Dr. Bowring* 723.

4. *Importation of Silks:*

Statement of the number of pounds weight of silk manufactured goods exported from France to England, and of the number of pounds weight of like goods landed and entered at the various custom-houses of the United Kingdom, 1827–1838, showing the centesimal proportions of the quantities shipped that were entered and not entered, *Porter* 2535-2539——Statement of the quantities of raw, waste, and thrown silk imported into the United Kingdom during each of the three years prior to 1824, and in each subsequent year, *Porter* 2579——Table of the importation of raw, waste, and thrown silk, 1820–1839, *Dillon* 2843, 2844——Examination upon the results of the Table, *Dillon* 2845, 2846.

See also *Continent. Corn Laws*, 3. *Debentures. Export of Silk. Fashion. France*, 2. *Furniture. Germanic Union. Linen and Silk Manufacture. Manchester. Necessaries of Life. Protecting Duties*, 1. *Provisions*, 1. *United States*, 1. 4. *Wages*, 1.

Slave Labour. See *Clayed Sugar. Coffee*, 7. *Jamaica and Cuba.*

Slave Labour Sugar. Effect of allowing the importation of foreign sugar on increasing the demand for slave labour sugar, *M'Gregor* 652–658.——*See* also *Sugar*, 5.

Slavery. On the western coast of Africa it can only be abolished by introducing commerce and cultivation, *Forster* 1509——The most enlightened of the Brazilians would be willing to abolish slavery; a majority of the Cortes would consent to its prospective abolition, if their sugar could be imported into England, *Moore & Saunders* 1873–1876 ——The slave trade is much diminished, but slavery still exists in Brazil; free labourers are emigrating there, *Moore & Saunders* 1839–1845——Great decrease in the Brazilian slave trade of late, *Moore & Saunders* 1869–1873.

Smith, John Benjamin. (Analysis of his Evidence.)—President of the Chamber of Commerce of Manchester, 2009——The Chamber represents generally the commercial opinion of the town, 2010–2011——Resolutions of the Chamber in 1825, approving of Mr. Huskisson's proposed reductions in the scale of duties upon various articles of foreign raw produce, 2012, 2013——Resolution in 1824 against the exportation of machinery, without a previous repeal of the corn laws, 2014——Before that time the Chamber had frequently petitioned for a repeal of the corn laws, 2015——They petitioned against the Corn Bill of 1828, 2016-2018——Prayer of a petition of the Chamber in 1838, for a repeal of the corn laws and all other protective or restrictive duties, 2019——Unanimous resolutions of the Chamber in 1839, at a meeting to which Dr. Bowring had been invited to state our relation with the Prussian commercial union, 2021–2025.

Effects of restrictive duties in stopping the natural course of trade, and in diverting it into other channels, exemplified by our export of cotton manufactures and cotton twist to Russia, Germany, Prussia, and the Netherlands, in 1820 and 1838, 2026——Extent of the cotton trade; quantity spun, manufactured, and exported, according to Burn's "Glaice;" quantity of persons employed, 2028–2032——The export of cotton manufactures had increased 25 per cent. between 1828 and 1838, and of cotton twist 114 per cent., 2033——As we will not take corn and timber, the natural productions of foreign countries, in exchange for our manufactures, we have forced them to give employment

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Smith, John Benjamin. (Analysis of his Evidence)—*continued.*
to their people, by becoming our rivals, 2034——The Germans have become manufacturers of cotton, woollen, and hardwares, and are establishing cotton-spinning factories, 2035, 2036——By the Prussian union tariff, our coarser cotton fabrics are entirely excluded; their tariff would be lowered if we reduced our own; otherwise it will be still further raised, 2037–2039.

Remarkable increase in the export of cotton goods to countries whose produce we take in return, as the East Indies, South America, and the United States, 2040–2042——In 1832, the United States raised their tariff on cotton manufactures, because we would not take their corn and flour, as stated by Mr. Addington, 2041. 2043, 2044——Their next tariff in 1842 will be more stringent, if we do not take the produce of the agricultural States, 2045——Price of corn and flour in the United States, 2046–2049——The Chamber repeatedly petitioned for the repeal of the corn laws between 1828 and 1838, 2052–2054——If we reduced our duty upon corn, it would be the interest of Prussia to take our manufactures, 2055–2059——A large portion of the cotton goods exported to the Netherlands is only in transit up the Rhine, 2060, 2061.

The feeling of the Chamber of Commerce against the corn laws has been growing stronger and stronger, and is not at all a question of party, 2062–2063——If we had taken the produce of other countries, the export of our cotton manufactures, as well as of our cotton twist, would have increased 114 per cent. since 1820, 2064, 2065——Our exports of manufactured cotton goods to Europe has actually decreased during that time, 2064–2070——Manufactures have been established there on account of the difficulty in exchanging commodities with this country, 2071, 2072——English capital has been employed in the manufacture of machinery abroad, 2073–2075——The most skilled of our mechanics have gone abroad; ordinary workmen are not wanted there, 2076–2080——The objection to invest capital abroad is diminishing every day, 2082–2085——Agents are employed to induce the most skilful mechanics to go abroad, with a view to teach their art to foreigners, 2086–2094——They will not leave their country without a great temptation, 2095, 2096.

The foreigners only buy our cotton twist because we can make it cheaper than they; they would not manufacture if we enabled them to employ their population upon natural productions, 2097–2104——Improvement in the cotton spinning of Switzerland, 2105——The protection of our cotton manufactures is of no use, as four fifths are exported, 2107——We have the advantage of coal, capital, and machinery, in spinning; the Germans use our twist in hand-loom weaving, 2108–2110——Depressed state of the Lancashire cotton trade, 2111–2113——Decrease in orders from America, as we cannot take flour in exchange, 2114, 2115——The wages of skilled workmen in the cotton trade have been reduced 15 or 20 per cent. this year, 2116–2120——Provisions are also higher, 2122——A rise in the price of food is generally attended with a decrease of wages, as the demand for labour is is diminhed, 2123–2126——The corn laws, by raising the price of food, diminish both our home and foreign trade, 2127–2130——A reduction of duty on raw cotton would increase demand and be beneficial to the manufacturer, 2131, 2132.

An equalization of the duties on sugar and coffee would be relief to the consumer and increase the demand for labour, 2133, 2134——The greatest relief would be the repeal of the corn laws, 2135–2144——Protective duties, directly they become operative, are a tax upon the consumer, 2145–2151——Calculations of the amount of indirect taxation imposed by the present corn law, 2152–2157——The revenue would be much increased by reducing protective duties, 2158–2160——Ramifications of injury caused by the protective system upon wages, capital, and the revenue, 2161——Resolution of the corn law delegates in January 1839, affirming their willingness to give up all protection to manufactures on the repeal of the corn law, 2163–2170——Manufacturers have no interest in lowering the rate of wages, but desire to extend trade, and thus cause an increased demand for labour, 2171–2175——Rate of wages of different kinds of workmen in Manchester, 2176–2178——It is essential for the country to extend its commerce, in order to give employment to capital and to the population, 2180–2189——The effect of the restrictive laws is to bring down the wages of the English labourer to a level with those of the continental labourer, while the price of food remains much higher, 2190–2193——The cotton manufactures have greatly increased, but not latterly, in proportion to the population and capital, 2194–2213——Exports of cotton increased last year, but home consumption was diminished one fourth, which obliged manufacturers to export, 2214–2217.

Smuggling. Difficulty of ascertaining the exact extent of smuggling from France, but it has much decreased from what it was formerly on those articles on which the duties have been reduced, *Dr. Bowring* 838–842——A duty of 20 per cent. honestly levied would put an end to smuggling, *Dr. Bowring* 843——Manner in which the British manufacturer would be thereby benefitted, *Dr. Bowring* 844–846——Per-centage of smuggling silks and brandy from France into England, *Porter* 2540——Difficulty of stating the extent of smuggling from France; effect of reducing duty to 10 or 15 per cent., the supposed cost of smuggling, *Dillon* 2871-2878.

See also *English Tariff.* *Germanic Union.* *Gloves.* *Gold and Silver Plate.* *Leghorn Hats.* *Revenue.* *Silk Trade*, 1, 2.

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Soap. See *Dyeing Materials.*

Somersetshire. See *Wages*, 3.

Spain. Evil effects of protective duties in Spain; in the Biscayan provinces it has not been introduced, and those provinces are in a greater state of prosperity, *Dr. Bowring* 807–810——Export of manufactures from this country to Portugal, for the purpose of being smuggled into Spain, *Dr. Bowring* 811——General misery of the Spanish people is attributable to the bad commercial system of the country, *Dr. Bowring* 812.

Spars. Comparative duty on British North American and Norway spars, *Mitchell* 3058.

Spelter. Advantages which arose from reducing the duty on spelter, *Hume* 1174, 1175.

Spinning. Considerable improvements in silk-spinning machinery have taken place since the alterations of the duties, *Gibson* 2335–2337——More capital is required by silk spinners than manufacturers, *Gibson* 2341–2344——Failures in this trade at Leicester in the last twelve months, and causes, *Whetstone* 3405, 3406.

Spirits. They should be imported from India at the same rate as from Jamaica, *M'Gregor* 920——Protective duty on the import of spirits, and light in which that duty is viewed by the colonists, *M'Gregor* 966-974.

Spitalfields. Effect of the protection to Spitalfields, and manner in which the trade has been affected by that of Manchester and Lyons, *Hume* 1123–1128——The number of looms therein is nearly the same now as it was fifteen years ago, *Gibson* 2239*——Competition with Manchester and Macclesfield since 1826, *Gibson* 2242——There have not been many instances of severe distress since the alteration of the law; distress in Spitalfields does not allude to the silk trade only, *Gibson* 2244, 2245——Spitalfields make the richer goods; improvements in the manufacture of Manchester, *Gibson* 2284, 2285——Great improvement in Spitalfields since the removal of the prohibition, as regards capital, profits, labour, and wages, *Leaf* 3217–3225.
See also *Wages*, 8. *Weavers.*

Squire, John. (Analysis of his Evidence.)—Resident at Tottenham, 2348——Visits the manufacturing districts for the sale of coffee to grocers, 2349——Adulteration by grocers of Jamaica coffee, by the use of chicoree or burnt corn, to the extent of two or three ounces out of every sixteen sold as coffee, 2350–2353——Coffee, to be genuine, should not be charged less than 2*s.* 6*d.* per pound, 2356——The loss on sugar is made up by the profit on tea and coffee, 2356, 2357——Adulteration of coffee has decidedly increased, 2359.

Staffordshire. See *Wages*, 3.

Steel. The quantity of steel exported from this country is small, *Sir John Guest* 409–416.
See also *British Iron. Russian and Swedish Iron. Swedish Iron.*

Stocking Manufacture. Effect of reciprocity system in this manufacture, as regards Saxony and Leicester, Nottingham, &c., *M'Gregor* 332——Number of persons employed in, and number dependent upon the stocking manufacture at Leicester, *Whetstone* 3323-3325——Bad state of export trade at Leicester since 1837, when the American panic stopped the supply of that market, *Whetstone* 3336——Bad state of the home trade, from the impossibility of the working classes purchasing the necessaries of which the trade is composed, *Whetstone* 3337–3343——The falling off in the demand for Leicestershire manufactures is as great in the purely agricultural districts as it is in the manufacturing districts, *Whetstone* 3440, 3441.
See also *Germanic Union.*

Strings for Instruments. Advantage of taking off the duty on strings, particularly in checking an imposition with regard to gut-strings, *Hanley* 535–548. 558–564.

SUGAR

1. *Protective Duty on Sugar, and Evils thereof.*
2. *Necessity for Reduction of Duty.*
3. *High Prices of Sugar, and Evils thereof.*
4. *Sugar from the Brazils.*
5. *West India Sugar.*
6. *Refined Sugar.*

1. *Protective Duty on Sugar, and Evils thereof:*

This article referred to as an instance of the operation of the protective duties, *Rep.* iv.——Foreign Sugar has only within a few days been entered for home consumption, until which time the discriminating duty acted as a prohibition, *M'Gregor* 582–584——It has never been introduced before at the present duties, *M'Gregor* 886——The duty on foreign sugar has been prohibitory until lately, when the supply from the West Indies has been deficient, *Moore & Saunders* 1787–1792——Calculation showing indirect taxation on the consumer, from the protection given to colonial sugar; comparison with France and the

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the German States, *Dr. Bowring* 695, 696——The demand for sugar is increasing, and a protective duty is a tax upon the community for the benefit of one class, *Martineau & Warner* 1941*–1943——The revenue on sugar in 1828 was higher than last year, notwithstanding the increase of population, *Martineau & Warner* 1943, 1944.

2. *Necessity for Reduction of Duty:*

Effect on price and consumption of allowing foreign sugar to be imported at a lower duty, *M'Gregor* 585–587——Considerable reduction of duty of foreign sugar would reduce price, increase consumption and foreign importation, *M'Gregor* 613–615. 628——Amount paid by the consumer in England for the sugar monopoly; nature of increase that would take place on lowering duty, *M'Gregor* 636–643——Proposed duties on foreign and West India sugars that would be equitable, *M'Gregor* 666, 667. 672–674. 677——Necessity of reducing the duty on foreign Muscovado sugar, *M'Gregor* 880——When prices were high in 1813 to 1815, foreign sugars were admitted at the same duty as British sugars, by special Acts; this relaxation of duty is more necesssary now, *Martineau & Warner* 1894–1909——Case of a cargo of sugar of 265 tons now lying at Falmouth, on which the public would save 9,540*l.* if it were admitted at the same duty as West India sugar, *Cockshott* 1963–1969.

3. *High Prices of Sugar, and Evils thereof:*

The protecting duty is the cause of the present high price of sugar, *M'Gregor* 623–626——Prices of foreign colonial sugar in the London and Hamburgh markets are nearly the same, *M'Gregor* 627——Great decrease in the consumption of sugar among the labouring classes and artizans, from the price, *M'Gregor* 879——The price is higher than it has been since 1816, *Martineau & Warner* 1893——The effect of the high price of sugar is to throw it out of consumption altogether as regards the poorer classes, *Martineau & Warner* 1911, 1912——Average price of brown and Muscovado sugar in London in the first week of the month of October 1815–1826, and 1828–1839, *Martineau & Warner* 1913——The protective duty on sugar limits the supply, and the high prices will greatly reduce its consumption, *Martineau & Warner* 1926–1928.

The revenue on sugar might be increased one-third if it were cheaper than it is now, *Martineau & Warner* 1931——The consumption has been greater since 1st January this year than last year, as the people have adopted a lower diet, and there is a great increase of temperance societies, *Martineau & Warner* 1932–1934——If the sugar which is now 9*d.* a pound were 5½*d.* or 6*d.* the consumption would be very great, *Martineau and Warner* 1935–1937——Great fluctuations in the price of sugar in 1840; return of the weekly average price, *Martineau & Warner* 1945, 1946——Difference in the price of sugar paid by the British and foreign consumer, *Porter* 2649–2654——Statement of the consumption of sugar in Great Britain, showing population, net revenue, rate of duty, tax per head, average price, &c., 1801, 1811, 1821, 1831 and 1839, and examination thereon, *Porter* 2685–2688——Prices of sugar at present and formerly, *Hare and others* 2804.

4. *Sugar from the Brazils:*

Brazilian sugars in bond are less than half the value of West India sugars of the same kind, *Moore & Saunders* 1793–1796——The export of sugar from Brazil to the Continent has not increased lately, *Moore & Saunders* 1809–1814——Much sugar would be imported from Brazil at a duty of 36*s.*, *Moore & Saunders* 1856–1858——A duty of 36*s.* would admit the Brazil sugars, *Cockshott* 1997, 1998.

5. *West India Sugar:*

Reduction of duty on West India sugar cannot be made without loss to the revenue, *M'Gregor* 669–671——Diminished stocks of British West India sugar in the Port of London; statement of quantities on comparing weeks of 1839 and 1840, *Martineau & Warner* 1891, 1892——The deficiency in West India sugar is caused by a falling off of production, as the slaves will not work, *Martineau & Warner* 1893–1898——The supply of sugar from the colonies being more than sufficient for consumption in this country, caused exports up to the time of the abolition of slavery, *Porter* 2677–2684.

6. *Refined Sugar:*

All the sugar that is refined here for exportation now, is foreign, *Moore & Saunders* 1797–1801——Relief given to sugar refiners in 1827 by Mr. Charles Grant, and in 1828 by Mr. Herries and Mr. Courtenay in opening to them foreign sugar to refine for exportation, *Martineau & Warner* 1914–1924——The protective duty on sugar restricts the quantity to be manufactured by the refiner, *Martineau & Warner* 1915, 1916——Refiners may refine sugar for exportation, but it is a distinct trade, *Martineau & Warner* 1917–1919——The refiners would be ready to allow the West India colonies to refine for themselves, and to export to this country, if they had an unrestricted use of foreign sugar, *Martineau & Warner* 1920–1923.

See also *Adulteration of Sugar. Austria. Beet Root. Brazils. Clayed Sugar. Colonial Produce. Fruit. Havannah Sugar. Manufactures*, 2. *Pernambuco Sugar. Protective Duties*, 3. *Refined Sugar. Revenue. Slave Labour Sugar. West Indies.*

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Sugar and Coffee. A reduction of duty on sugar and coffee would extend commerce, increase the revenue, and be a relief to the poorer classes, *Moore & Saunders* 1867, 1868 ——An equalization of the duties on sugar and coffee would be a relief to the consumer, and increase the demand for labour, *Smith* 2133, 2134.

Sweden. Friendly proposals made by, of being willing to modify her tariff in the interest of British manufactures, if our timber duties could be modified here, *Dr. Bowring* 750.

Swedish Iron. There is something in the Swedish ore which gives it a superior quality for steel, *Sir John Guest* 429.——*See* also *Russian and Swedish Iron.*

Swiss Deal. Necessity for Swiss deal in the manufacture of harps and pianos; its proportion to the whole cost, *Hanley* 508–515.——*See* also *American Pine.*

Swiss Iron. See *Iron.*

Switzerland. Increase of manufactures therein, which is without protection; its cotton manufactures compete with ours in the Eastern markets, *M'Gregor* 301–305——Switzerland has not a single protection of any sort in her legislation, *Dr. Bowring* 726——The fundamental law in that country, that the free import and export of grain shall not be interfered with, is one of the groundworks of its prosperity, *Dr. Bowring* 727–729—— Improvement in the cotton spinning of Switzerland, *Smith* 2105.

See also *Saxony. Silk Trade,* 3. *Watch Works.*

Syria. See *Egypt.*

T.

Tariffs. Comparison between the British, German, and Prussian tariffs, *M'Gregor* 282–289.

See also *English Tariff. French Tariff. German Tariff. United States,* 4.

Taste. Improvement in the taste of manufactures, which would be greater with schools of design and protection of patterns, *Hilton* 2506–2513.

See also *Foreign Patterns. France,* 2.

Taxation. Enormous extent of, levied on the consumer by the operation of the prohibitory duties, *Rep.* v——Manner in which protective duties cause indirect taxation, which which does not go into the Treasury, *Dr. Bowring* 872——The taxation imposed upon the production of wealth through labour and ingenuity, by the duty on corn and the provision duties and prohibitions, are more than double the amount paid into the Treasury by direct taxation, *M'Gregor* 1014——Other taxes are greatly increased by this taxation, for instance, the poor's rates, *M'Gregor* 1015–1017——Evils to the community from the indirect tax arising from protecting duties to support particular trades, *Hume* 1129–1136——The argument that high taxation causes the necessity for protection is not valid, as a highly-taxed people cannot afford protection, *Hume* 1150–1151——Calculation as to the amount of taxation which the community pay in consequence of the increased price of wheat and butchers' meat, which is occasioned by the monopoly now held by the land, *Hume* 1228——Which makes them less able to pay the public taxes, *Hume* 1229, 1230.

The burthen of the protective system generally exceeds the whole amount of taxation paid to the State, *Hume* 1231——Further examination as to taxation being no excuse for protection, *Hume* 1354, 1355——How far taxation is an element of price, *Hume* 1356–1359——Individual taxation is less than it was a few years ago, but the amount raised is the same, *Hume* 1391——Protective duties, directly they become operative, are a tax on the consumer, *Smith* 2145–2151—— Calculations of the amount of indirect taxation imposed by the present corn laws, *Smith* 2152–2157.

See also *Baltic Timber. Coffee,* 1. *Corn Laws,* 1. *Manufactures,* 2. *Necessaries of Life. Prices. Protective Duties,* 1. *Provision,* 1.

Tea. It is allowed to be imported direct, in the West Indies, from the East Indies, since the last charter, *M'Gregor* 610——It must not be supplied to the North American colonies by the United States; it is supplied from England, or smuggled from the United States, *M'Gregor* 951.

Tea and Coffee. Rate of charge for, at coffee-houses, *Hare & others* 2768–2785——Proportion of tea used to coffee, *Hare & others* 2786——A person can have as good a breakfast at a respectable coffee-house for 8*d.* as he would get at an hotel for 1*s.* 6*d.*, *Hare & others* 2824.

Temperance Meetings. They are held in coffee-houses, as also some benefit clubs which used formerly to be held at public-houses, *Hare & others* 2815–2818.

See also *Sugar,* 3.

Timber Duties. Liberal modifications therein will prevent the placing prohibitory duties by foreign countries upon British manufactures, *Dr. Bowring* 748, 749——Differential duty on timber is injurious to the manufacturing interests, and indirectly to the navigation

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tion, *M'Gregor* 922, 923——Rate to which the duties on foreign and colonial timber should be reduced, or equalized, to increase the revenue, *M'Gregor* 924, 925. 933——To what extent the timber trade of the colonies should be protected; capital and labour could be applied as beneficially to agricultural purposes as it has been to timber, *M'Gregor* 936–939——Manner in which an alteration in the duty on timber might increase the revenue or lower the price, *Hume* 1447–1449.

Evils of the differential duties between Baltic and colonial timber, particularly as regards ship-building, *Porter* 2707–2716——Injurious nature thereof, which are, upon fir 200 per cent., and upon oak 150 per cent., *Mitchell* 2947–2966——Table showing the comparative duty payable on deals, battens, and square timber, with their cubic contents, *Mitchell*, 3004–3008——If duties reduced on foreign timber, it would not cause prices to rise, *Mitchell* 3080, 3081——The timber duties are an injury to the timber-grower in this country, *Mitchell* 3090–3092.

See also *Baltic Timber. Battens. Building Materials. Colonial Timber. Cottages. Fishing Boats. Forests. Germany. Isle of Man. "Knees." Log Timber. Manufactures*, 2. *Measurement of Timber. Mines. New Brunswick. Norway Timber. Oak Timber. Prussia. Riga and Memel Timber. Ship Building. Ship Owners. Sweden.*

Timber Ships. The most useless vessels only are used in the American timber trade, *Mitchell* 3088, 3089.

Toys. No duty would be a protection against the importation of toys; cheapness of manufacture abroad, and which is not affected by timber duties, *M'Gregor* 186–197.

Trade. See *Corn Laws*, 1. *Exports. Protective Duties*, 4.

Tradesmen. See *Credit.*

Treaties. See *Foreign Countries.*

Trieste. See *Coffee*, 7. *Pernambuco Sugar.*

Turkey Reds. See *Dyeing Materials. Havannah.*

Tuscan Hats. See *Leghorn Hats.*

U.

UNITED STATES:

1. *Trade of the United States.*
2. *Competition with the United Kingdom in Foreign Markets.*
3. *Effect of Corn Laws on Trade with the United States.*
4. *United States' Tariff, and expected Rise therein.*

1. *Trade with the United States:*

Intention of the United States to manufacture iron, *Sir John Guest* 432. 436——Production of silk in America is increasing, *Hilton* 2470——Its small amount of protective duty causes its custom-house revenues to be the great resources of its treasury, *Dr. Bowring* 688–690——Advances made by that country in trade since it was free, *Hume* 1431–1434.

2. *Competition with the United Kingdom in Foreign Markets:*

The Americans purchase cloths in Germany for the American markets, which England used formerly to supply, *M'Gregor* 28. 32. 34—— The Americans are extending their competition in neutral markets, *Johnston* 1672–1674——The Americans are extending their commercial relations with the East Indies; they can import coffee, in exchange for their manufactures, at a nominal duty, *Johnston*, 1716–1727——The Americans compete with us at Brazil in coarse cottons, *Cockshott* 2000–2005.

3. *Effect of Corn Laws on Trade with the United States:*

Difficulty of effecting exchanges with America; from the northern states we scarcely take anything, *Walker* 1563–1566——Decrease in orders from America, as we cannot take flour in exchange, *Smith* 2114, 2115——Decrease of export trade with America, from the monetary derangements in that country, *Hilton* 2445–2450——Decrease of export by all trades to America in 1837 and 1838, from the deranged state of trade with that country, *Leaf* 3242, 3243——The derangement in America would not be so much felt either there or here if we could take their corn and flour, *Leaf* 3294——Period of the year that the American trade with Leicester commences, *Whetstone* 3361–3364——The trade with Leicester has been stopped, from their not being able to remit in money; evils of not being able to take their bread and flour, *Whetstone* 3365–3368——Under a system of free trade, our exports to America would greatly increase, *Dillon* 2879–2884. 2896–2900——Official return of the declared value of silk manufactures exported to the United States, 1827–1838, *Leaf* 3234, 3235.

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4. *United States' Tariff, and expected Rise therein:*

American manufacturers are endeavouring to obtain increased duties on English manufactures, *Dr. Bowring* 743, 744——The Americans contemplate raising their tariff on English manufactures, *Walker* 1591–1593——The Americans would lower their tariff, which they are now talking of raising, if we relaxed our duty on agricultural produce, *Johnston* 1662–1668——In 1832 the United States raised their tariff on cotton manufactures, because we would not take their corn and flour, as stated by Mr. Addington, *Smith* 2041. 2043, 2044——Their next tariff in 1842 will be more stringent, if we do not take the produce of the agricultural States, *Smith* 2045——Raising the American tariff would injure the silk trade here, *Hilton* 2471.

See also *British Capital. Coffee*, 5, 6, 7. *Colonial Timber. Corn Laws*, 3. *Cotton Manufactures. Exports of Silk. Flour. Germanic Union. Hardware. Manufacturing Districts. New Brunswick. Paper. Prices. Provisions*, 2. *Yorkshire.*

V.

Velvets. Increase in the manufacture of velvets; high rate of duty thereon, *Gibson* 2232–2239.——*See* also *France*, 2.

Vienna. The factories in its neighbourhood, in consequence of the cheapness of provisions, are in a very fair and prosperous condition, and the directors and foremen are Englishmen and Scotchmen, from Manchester and Glasgow, *M'Gregor* 1046.

W.

WAGES:

1. *Effect of Protective Duties on Wages.*
2. *Comparison with Wages Abroad.*
3. *In the Agricultural Districts.*
4. *In the Cotton Trade.*
5. *At Leicester.*
6. *At Lyons.*
7. *At Manchester.*
8. *At Spitalfields.*
9. *At Wolverhampton.*
10. *Of Seamen.*

1. *Effect of Protective Duties on Wages:*

Effect of the protective duties on wages, and necessity for a more moderate tariff, *Rep.* vi.——Effect of reciprocity duties upon the price of English labour, *M'Gregor* 329–334——For those manufactures in which we most successfully compete in foreign markets we pay the highest wages, *Dr. Bowring* 815——Low wages are only paid where labour is in its rudest shape, and productions on which only such labour is applied cannot expect to compete with the superior skill attendant upon high wages, *Dr. Bowring* 815——Our system has raised the money rate of wages; if foreign articles could be imported, a lower rate of money wages would give the labourer greater comforts, *Dr. Bowring* 853–856——Wages do not rise with the price of provisions, but with the demand for goods, *Walker* 1578–1581 ——Manufacturers have no interest in lowering the rate of wages, but desire to extend trade, and thus cause an increased demand for labour, *Smith* 2171–2175——Extending commerce would increase wages, *Hilton* 2473–2478 ——Discontent among workpeople from low wages caused by the bad state of the silk trade, *Hilton* 2481–2485.

2. *Comparison with Wages Abroad:*

The real wages of the labourer in this country are much cheaper than in Saxony, *M'Gregor* 350——Manner in which the high taxed labour of this country can compete with the lightly taxed or untaxed labour of other countries, *Dr. Bowring* 815–817——Labour and food are cheaper abroad, *Johnston* 1644–1647——The effect of the restrictive laws is to bring down the wages of the English labourer to a level with those of the continental labourer, while the price of food remains much higher, *Smith* 2190-2193——Manner in which removing the protective duties on the necessaries of life would equalize the rate of wages with France, *Gibson* 2304–2306.

3. *In the Agricultural Districts:*

Wages in the agricultural districts of Somersetshire, Devonshire, Staffordshire and Warwickshire are less than wages have been known for several years back, *M'Gregor* 1019.

4. *In the Cotton Trade:*

The wages of skilled workmen in the cotton trade have been reduced 15 or 20 per cent. this year, *Smith* 2116–2120.

Report, 1840—*continued.*

WAGES—continued.

5. *At Leicester:*

Rate and annual amount of wages at Leicester, *Whetstone* 3326-3329.

6. *At Lyons:*

Wages in Lyons are lower than in Spitalfields, *Gibson* 2278-2280.

7. *At Manchester:*

Rate of wages of different kinds of workmen in Manchester, *Smith* 2176-2178——Wages for plain cloth are as low in Manchester as in France, and in the latter country living is cheaper, *Hilton* 2476-2479.

8. *At Spitalfields:*

The rate of wages has not materially altered for fifteen years; it is a lower rate than it was during the previous fifteen years, *Gibson* 2240, 2241.

9. *At Wolverhampton:*

Wages have fallen from 30 to 40 per cent. at Wolverhampton in the last six months, from the suspension of foreign orders, *Walker* 1567, 1568.

10. *Of Seamen:*

Wages form a great portion of sailing expenses, but British shipowners navigate their vessels with fewer hands, *Hume* 1442——Reducing the price of provisioning ships would reduce the wages of seamen, *Hume* 1450, 1451——Wages are about one-half in a foreign ship to what they are in a British ship, *Mitchell* 3038.

See also *Baltic Trade. Corn Laws*, 1. 3. 5. *Protecting Duties*, 1. *Provisions*, 1. *Shipping.*

Walker, Joseph. (Analysis of his Evidence).—Factor and wholesale ironmonger at Wolverhampton, 1527——List of articles principally manufactured there, 1528——The protecting duty upon hardware is from 25 to 35 per cent., 1530-1532——The export is not increasing, and the manufacturers of the Continent, chiefly of Belgium, are competing with us, 1533, 1534——Those articles cannot be imported with any profit, 1535——Orders are frequently received from abroad for articles to be produced at a lower price than similar goods brought from other countries, or not at all, 1535, 1536——Competition in the supply of Agricultural implements to South America by the Germans and Belgians, 1537, 1538——No protective duty is required for hardware in England, 1539, 1540——Injurious effect of the duty on foreign iron in making it difficult to compete with foreigners abroad, 1541-1544——Protective duties on articles used in manufacture enhance the cost of production, 1545, 1546.

Duties upon the importation of all food are a direct disadvantage to the labouring men, 1546-1549——Active competition abroad in articles made of foreign iron, such as the finer description of edged tools, 1550-1556——Workmen on the Continent live cheaper than in England, 1557——The manufacturers derive no benefit from protective duties on their own articles, and suffer injury from protecting duties on other articles, 1558-1562——Difficulty in effecting exchanges with America; from the Northern States we scarcely take anything, 1563-1566——Wages have fallen from 30 to 40 per cent. at Wolverhampton in the last six months, from the suspension of the foreign orders, 1567, 1568——Bad state of the working classes, 1569-1571.

If we could take the American flour they would receive hardware in exchange, 1572, 1573——Under protective duties the profit of the capitalist is reduced, and the working man suffers, 1574-1577——Wages do not rise with the price of provisions, but with the demand for goods, 1578-1581——A rise in the price of provisions lessens the demand for goods in the home trade, 1582-1585——The diminished export of hardware to the United States arises from commercial embarrassments, 1586-1590——The Americans contemplate raising their tariff on English manufactures, 1591-1593——An increase of exports is no sign of prosperity, as low prices induce merchants to speculate, 1594-1596——Foreign workmen get articles of food cheaper than English workmen; taxes upon them press very heavily upon them, 1597-1601——There is a frequent emigration of master manufacturers and workmen, chiefly machine makers; the best workmen go, 1602-1619——Our manufacturers of hardware could compete more successfully with foreigners if our subsistence and the raw material were equally cheap, 1620-1625.

War. Removing the protecting duties, and stopping the manufacture in this country of certain articles to be imported, would not place us in a greater state of dependence on foreign countries in the event of a war than we are at present, *Dr. Bowring* 873-875.

See also *English Tariff. Manufactures*, 2.

Warehousing. Advantage, under a simplification of tariff, of allowing merchants to enter their goods from the ship instead of warehousing them, *Dr. Bowring* 865-870——A duty of one per cent. would do away with the necessity of warehousing, *Hume* 1104-1106.——*See* also *English Tariff. Hanse Towns.*

Report, 1840—*continued.*

Warner, George. See *Martineau, Peter* and *George Warner.*

Warwickshire. See *Wages*, 3.

Watch-works. They are imported into France from Switzerland since reduction of duty, *M'Gregor* 69–74——Swiss watches were smuggled into France till the duty was reduced to five per cent., *Dr. Bowring* 806.

Wealth of the Country. Increased wealth of the country has arisen from the increased prosperity of our manufacturing and commercial relations, and not from the land, *Hume* 1196, 1197.——*See* also *Population and Wealth.*

Weavers. They are employed by the manufacturers from whom they hire their frames at Leicester, *Whetstone* 3333–3335——Bad state of the weavers in Manchester, *Dillon* 2426——General condition of the working people in Spitalfields is better than it was 10 or 12 years ago, owing to increased employment and wages in the velvet trade, *Gibson* 2243.

West Indies. Effect of monopolies or high protecting duties on increasing cultivation in the West Indies, *M'Gregor* 659–665——If foreign sugar were allowed to be imported, the West Indies must have the privilege of getting its free labour, stores, and articles of consumption where they can get them cheapest, *M'Gregor* 668——The duty on provisions has caused the West Indies to be looked to as the market for the disposal of bad provisions and fish, *Hume* 1426——The smaller sugar estates in the West Indies are getting out of cultivation, *Martineau & Warner* 1938–1940——How far the West India interest would be willing to give up protection if restrictions were removed, *Porter* 2702–2706.

See also *Coffee*, 1. *Flour. Hamburgh. North American Colonies. Sugar*, 1. 2. 4. 5, 6.

Whetstone, Joseph. (Analysis of his Evidence.)—Engaged in the worsted trade at Leicester for 20 years, 3317–3319——Number of persons employed in, and number dependent upon, the stocking manufacture, 3323–3325——Rate and annual amount of wages at Leicester, 3326–3329——Estimated annual value of manufactures, 3330——Estimated quantity of raw material used, 3331——The weavers are employed by the manufacturers from whom they hire their frames, 3333–3335——Bad state of export trade since 1837, when the American panic stopped the supply of that market, 3336——Bad state of the home trade, from the impossibility of the working classes purchasing the necessaries of which the trade is composed, 3337–3343——It is a maxim observed in the trade that when provisions are low there is a good demand for goods, and the contrary, 3344–3346——Sums paid by the parish of All Saints, Leicester, for relief of the poor, 1825 to 1840, 3347——Similar account for St. Margaret's, 1834–1836 and 1837–1839, 3347.

Effect of the price of provisions upon the maintenance of the poor, 3348–3351——The poor have never been so badly off as within the last year, 3352–3356——Amount of subscription raised for their support, and number of persons relieved by it, 3357–3360——Period at which the American trade commences, 3361–3364——The trade has been stopped from their not being able to remit in money; evils of not being able to take their bread and flour, 3365–3368——Total abolition of the corn laws would benefit the trade of Leicester, 3369–3374——Manufacturers are in favour of the removal of protective duties on worsted and woollen goods, if those on agricultural produce were also removed, 3375–3379. 3385–3395——Resolution of a meeting at Leicester to that effect, 3380–3384——Causes of the reduction in the price of wool in the Leicestershire market, 3396–3399——Manner in which the Yorkshire market has felt the loss of the American demand for wool, 3400, 3401——Manner in which the state of the currency, from the importation of corn, has affected the wool market, 3403, 3404——Failures in the spinning trade in the last twelve months, and causes, 3405, 3406.

Change of duty on wool in 1828 and 1829 was of more benefit to the agriculturist than the manufacturer, 3408–3413——Trade with Germany would extend if the corn laws were repealed, 3414–3416——Effect of the corn laws is to depress the price of corn abroad, 3417, 3418——Under an abolition of the corn laws, English manufacturers would retain their advantages, and foreigners would be placed more on an equality as regards provisions and wages, 3419–3433——Bad state of artizans in Leicester in the last two years, 3434–3436——Decrease of population from distress has caused new-built houses to be less productive than they would have been, 3437, 3438——A bad harvest this year will cause greater distress, 3439——The falling off in the demand for Leicestershire manufactures is as great in the purely agricultural districts as it is in the manufacturing districts, 3440, 3441.

Wind Instruments. The best wind instruments are imported; necessity for taking off the duty, *Hanley* 523–533.

Wine. Differential duty on wines is not so great as on other articles, *M'Gregor* 921——Complaints by colonies of the differential duty on the importation of foreign wine, *M'Gregor* 975–979.——*See* also *Cape Wine. Madeira.*

Report, 1840—*continued.*

Wolverhampton. List of articles principally manufactured there, *Walker* 1528.
See also *Wages*, 9.

Wool. They cannot produce wool in France equal to the English combing wool, *Porter* 2596–2598——Cause of the reduction in the price of wool in the Leicestershire market, *Whetstone* 3396–3399——Change of duty on wool in 1828 and 1829 was of more benefit to the agriculturist than the manufacturer, *Whetstone* 3408-3413.
See *Currency. Hides and Wool. Yorkshire.*

Woollen Manufactures. Declared value of exports of in 1839, *M'Gregor*, 22—— Rate of *ad valorem* duty on imports, *M'Gregor* 23.
See also *Brazils. Export of Woollens. Germanic Union. Germany. Prussia. Rhenish States.*

Woollen and Cotton Manufactures. Amount of revenue duty thereon, the manufacturers of which articles state they want no protection, *M'Gregor* 10. 12. 14–17. 20–26.

Woollen and Worsted Manufacture. Estimated annual value of manufactures at Leicester, *Whetstone* 3330——Manufacturers are in favour of the removal of protective duties in this trade if those on agricultural produce were also removed, *Whetstone* 3375–3379. 3385–3395——Resolution of a meeting at Leicester to that effect, *Whetstone* 3380. 3384.

Woollen Yarn. Declared value of exports of in 1839, *M'Gregor* 22.

Working Classes. Protective duties produce great fluctuations in the demand for labour, and consequent distress among the working classes, *M'Gregor* 1023——Workmen on the Continent live cheaper than in England, *Walker* 1557—— Bad state of the working classes at Wolverhampton, *Walker* 1569–1571——Foreign workmen get articles of food cheaper than English workmen ; taxes press very heavy upon them, *Walker* 1597–1601.

See also *Corn Laws*, 1, 2. *Povisions*, 1. *Sugar*, 3.

Worsted Manufacture. See *Raw Material. Woollen and Worsted Manufacture.*

Worsted Yarn. Rate of *ad valorem* duty on imports, *M'Gregor* 23.

Y.

Yorkshire. Manner in which the Yorkshire market has felt the loss of the American demand for wool, *Whetstone* 3400, 3401.

TRADE AND NAVIGATION.

(IMPORTS.)

Account, (1.) IMPORTS INTO THE UNITED KINGDOM.

AN ACCOUNT of the Imports of the Principal Articles of Foreign and Colonial Merchandize, of the Consumption of such Articles, and of the Customs Duties received thereon, in the Year ended 5 January 1842, compared with the Imports, Consumption and Receipts of the preceding Year.

(Corrected in conformity with particulars received since the Return (1.) *"Imports into the United Kingdom," in Parl. Paper, No.* 15, *was made up.)*

Note.—*This Statement must be substituted for the Table, No.* 1, *"Imports into the United Kingdom," forming part of the Accounts relating to Trade and Navigation, presented to Parliament by Her Majesty's Command, on the* 10*th of February* 1842, *being Parl. Paper, No.* 15.

The differences between the two Statements arise from the fact, that many vessels arrived at Ports in the United Kingdom so near to the end of the year 1841, that the particulars of their cargoes were not transmitted to the Office of the Inspector-General of Imports and Exports at the date when the last Monthly Statement of that year was made up. These particulars having since been received, it is thought desirable to present the Statement as near to correctness as possible.

The foregoing Return will still, as in former years, be liable to alteration (although not to any considerable extent), when the Accounts of the year ending 5th January 1842 shall have been finally adjusted.

Statistical Department,
Board of Trade,
23 February 1842.

G. R. Porter.

(PRESENTED TO PARLIAMENT BY HER MAJESTY'S COMMAND.)

Ordered, by The House of Commons, *to be Printed,*
25 *February* 1842.

—(1.)—

IMPORTS INTO THE UNITED KINGDOM.

AN ACCOUNT of the IMPORTS of the Principal Articles of FOREIGN and COLONIAL MERCHANDIZE, of the Consumption of such Articles, and of the CUSTOMS DUTIES received thereon, in the Year ended 5th January 1842, compared with the Imports, Consumption and Receipts of the preceding Year.

ARTICLES.	Quantities Imported.		Quantities entered for Home Consumption.		Gross Amount of Duty received.	
	Year ended 5th January		Year ended 5th January		Year ended 5th January	
	1841.	1842.	1841.	1842.	1841.	1842.
					£.	£.
Barilla and Alkali - - *cwt.*	63,071	43,004	56,408	47,174	5,810	4,955
Bark for Tanners' or Dyers' use - - - - - *cwt.*	642,643	526,668	639,586	505,893	20,973	16,595
Butter - - - - - *cwt.*	252,661	278,229	249,507	251,255	257,943	263,840
Cheese - - - - - *cwt.*	226,462	270,403	219,397	248,335	118,925	136,084
Cocoa - - - - - *lb.*	3,499,746	5,014,681	2,045,478	1,930,764	17,530	16,902
Coffee, of the British Possessions in America and Africa - - - - *lb.*	12,726,898	9,931,864	9,938,153	10,641,152	256,799	279,333
Imported from the Cape of Good Hope, Mauritius, and British Possessions in the East Indies; viz.						
Produce - - - *lb.*	8,260,971	7,128,056	4,541,511	6,930,294	117,533	181,931
Foreign - - - *lb.*	36,529,457	20,403,035	14,150,762	10,845,186	544,808	427,119
Foreign, otherwise Imported *lb.*	12,733,440	5,816,397	77,607	4,461	3,328	274
TOTAL OF COFFEE - - -	70,250,766	43,279,352	28,708,033	28,421,093	922,468	888,657
Corn:—						
Wheat - - - - - *qrs.*	1,993,383	2,422,536	2,024,917	2,300,898	725,052	390,071
Barley - - - - - *qrs.*	625,438	266,089	619,801	222,837	118,997	47,791
Oats - - - - - *qrs.*	540,736	123,049	512,851	20,850	84,273	10,250
Rye - - - - - *qrs.*	3,332	15,600	1,857	518	1,116	281
Pease - - - - - *qrs.*	158,486	149,506	159,456	132,857	34,830	17,869
Beans - - - - - *qrs.*	129,419	294,532	129,517	267,697	18,106	61,865
Maize, or Indian Corn - *qrs.*	23,264	4,137	21,073	4,733	5,363	825
Buckwheat - - - *qrs.*	766	3	745	3	111	1
Malt - - - - - *qrs.*	275	—	—	—	—	—
Wheatmeal or Flour - *cwt.*	1,537,838	1,266,376	1,317,814	1,214,014	177,620	45,973
Barley Meal - - - *cwt.*	—	—	—	—	—	—
Oatmeal - - - - *cwt.*	8,685	12,533	6,601	11,105	242	686
Rye Meal - - - *cwt.*	9	8	- - -	5	- - -	1
Indian Meal - - - *cwt.*	14	—	—	—	—	—
Dyes and Dyeing Stuffs: viz.						
Cochineal - - - *lb.*	1,105,554	1,120,655	510,886	566,656	237	266
Indigo - - - - *lb.*	7,283,222	7,786,935	3,011,990	2,799,191	39,891	37,309
Lac-dye - - - - *lb.*	1,254,927	1,180,775	649,949	765,894	1,800	2,153
Logwood - - - *tons.*	27,054	28,744	19,124	20,825	4,045	4,410
Madder - - - - *cwt.*	140,795	106,523	135,371	101,703	14,027	10,697
Madder Root - - - *cwt.*	109,415	105,413	113,642	105,891	2,904	2,780
Shumac - - - - *cwt.*	187,029	183,219	187,991	180,600	483	472
Eggs - - - *number*	96,149,190	91,898,551	96,410,108	91,898,551	34,450	33,507
Flax, and Tow or Codilla of Hemp and Flax - - *cwt.*	1,253,240	1,357,501	1,260,459	1,355,475	5,522	5,984
Fruits: viz.						
Currants - - - *cwt.*	221,119	173,748	164,921	190,071	188,780	221,198
Figs - - - - *cwt.*	30,063	24,110	26,951	29,077	20,798	22,917
Lemons and Oranges - *chests or boxes*	332,163	377,469	301,978	364,220	63,037	77,983
Lemons and Oranges - *number (loose)*	26,752	23,446	26,752	23,446		
Lemons and Oranges - *at value*	£. 631	£. 1,261	£. 5,171	£. 7,108		
Raisins - - - - *cwt.*	224,781	216,897	178,626	241,214	138,354	189,949
Gloves, Leather - - - *pairs*	1,543,217	1,378,667	1,509,646	1,355,702	28,430	26,199

ARTICLES.	Quantities Imported. Year ended 5th January 1841.	Quantities Imported. Year ended 5th January 1842.	Quantities entered for Home Consumption. Year ended 5th January 1841.	Quantities entered for Home Consumption. Year ended 5th January 1842.	Gross Amount of Duty received. Year ended 5th January 1841.	Gross Amount of Duty received. Year ended 5th January 1842.
					£.	£.
Hemp, undressed - - *cwt.*	684,068	654,321	737,637	643,423	3,213	2,813
Hides, untanned - - *cwt.*	352,867	552,090	304,521	456,212	40,310	60,081
Mahogany - - - *tons*	23,115	19,551	20,451	18,170	49,316	43,948
Melasses - - - - *cwt.*	457,657	533,864	423,725	402,439	201,380	193,545
Metals: viz.						
Copper Ore - - - *cwt.*	839,014	971,942	112	1,015	21	56
— Unwrought - *cwt.*	7,094	10,187	2½	4½	3	6
Iron, in bars or unwrought *tons*	18,949	23,855	13,355	17,728	20,842	27,870
Steel, unwrought - - *cwt.*	15,363	18,473	5½	5	1	1
Lead, pig - - - *tons*	1,600	1,124	–½	8½	1	18
Spelter - - - - *cwt.*	101,194	130,182	87,191	73,320	9,056	7,722
Tin - - - - - *cwt.*	9,391	28,435	4¼	148	3	117
Oil: viz.						
Train, Blubber and Spermaceti - - - *tuns*	25,581	23,378	24,503	23,717	16,954	34,247
Palm - - - - *cwt.*	315,504	398,786	317,376	303,848	20,638	19,940
Cocoa-nut - - - *cwt.*	42,428	35,449	37,454	27,022	2,424	1,774
Olive - - - *gallons*	2,213,436	1,198,139	1,991,332	1,339,582	40,362	28,720
Opium - - - - *lb.*	77,872	155,634	47,028	39,161	2,426	2,038
Quicksilver - - - *lb.*	2,157,918	1,823,180	331,649	303,479	1,422	1,328
Rice - - - - - *cwt.*	443,918	485,952	216,090	245,887	11,570	12,998
Rice in the Husk - *bushels*	336,959	327,486	353,844	368,050	40,057	22,791
Saltpetre and Cubic Nitre - *cwt.*	337,817	416,968	325,607	368,175	8,367	9,665
Seeds: viz.						
Clover - - - - - *cwt.*	136,049	121,547	141,366	81,260	141,558	85,121
Flaxseed and Linseed *bushels*	3,558,070	2,945,805	3,294,896	2,764,250	21,318	18,121
Rape - - - *bushels*	653,958	716,567	704,479	634,605	4,520	4,165
Silk: viz.						
Raw - - - - - *lb.*	3,759,016	3,545,592	3,860,980	3,388,663	16,627	14,826
Waste, Knubs and Husks *lb.*	700,526	1,372,437	745,243	1,379,286	343	649
Thrown, of all sorts - *lb.*	289,294	240,345	288,981	278,922	46,633	47,288
Silk Manufactures of Europe: viz.						
Silk or Satin, plain - - *lb.*	150,146	139,159	116,158	125,231	65,624	72,323
— figured or brocaded *lb.*	97,642	97,737	91,821	91,498	74,166	74,555
Gauze, plain - - - *lb.*	3,284	2,539	3,130	2,278	2,700	2,033
— striped, figured or brocaded - - *lb.*	3,822	4,583	3,548	4,125	4,928	5,955
— Tissue Foulards - *lb.*	2,059	863	2,212	863	2,028	812
Crape, plain - - - *lb.*	3,702	3,486	3,355	2,767	2,750	2,324
— figured - - *lb.*	240	149	236	38	218	36
Velvet, plain - - - *lb.*	22,589	18,016	16,531	14,469	18,766	16,709
— figured - - *lb.*	3,068	3,709	2,548	3,397	3,676	4,904
Other sorts - - - -	- - -	- - -	- - -	- - -	51,077	56,332
Silk Manufactures of India: viz.						
Bandannoes and other Silk Handkerchiefs *pieces*	555,175	378,284	100,919	62,352	13,524	7,260
Other sorts - - - -	- - -	- - -	- - -	- - -	1,820	1,831
Skins: viz.						
Goat, undressed - *number*	387,436	648,348	377,350	514,583	808	1,126
Kid, undressed - *number*	141,675	116,842	136,241	111,661	24	20
— dressed - - *number*	572,267	416,843	560,771	413,599	2,893	2,197
Lamb, undressed - *number*	1,784,793	1,420,918	1,552,696	1,514,656	271	265
— tanned, tawed or dressed - *number*	7,714	17,923	5,878	18,455	34	102
Spices: viz.						
Cassia Lignea - - *lb.*	329,310	1,261,569	74,893	84,366	1,957	2,221
Cinnamon - - - *lb.*	294,638	418,730	16,432	15,930	411	424
Cloves - - - - *lb.*	59,710	68,668	85,958	78,130	2,219	2,052
Mace - - - - *lb.*	21,403	17,590	16,906	16,296	2,183	2,112
Nutmegs - - - *lb.*	113,193	125,522	118,664	113,239	15,041	14,825
Pepper - - - - *lb.*	5,927,959	15,034,721	2,741,953	2,750,798	70,608	72,207
Pimento - - - *lb.*	1,013,400	797,764	339,453	297,208	4,377	3,901

ARTICLES.	Quantities Imported. Year ended 5th January 1841.	Quantities Imported. Year ended 5th January 1842.	Quantities entered for Home Consumption. Year ended 5th January 1841.	Quantities entered for Home Consumption. Year ended 5th January 1842.	Gross Amount of Duty received. Year ended 5th January 1841.	Gross Amount of Duty received. Year ended 5th January 1842.
					£.	£.
Spirits: viz.						
Rum - *galls.* (*incl. over proof*)	4,312,533	4,067,274	2,513,150	2,278,861	1,155,703	1,063,525
Brandy *galls.* *ditto* -	3,396,227	2,918,785	1,108,767	1,165,145	1,259,831	1,329,884
Geneva *galls.* *ditto* -	803,812	528,312	16,003	15,404	18,173	17,589
Sugar, Unrefined: viz.						
Of the British Possessions in America - - - *cwt.*	2,202,833	2,148,980	2,482,530	2,274,452	3,071,027	2,865,825
Of Mauritius - - - *cwt.*	545,009	705,385	603,246	724,826	744,404	913,296
East India of British Possessions - - - *cwt.*	482,824	1,223,079	518,636	1,066,436	641,507	1,343,994
Foreign of all Sorts - - *cwt.*	805,179	806,530	2,441	257	8,068	851
TOTAL OF SUGAR - - - -	4,035,845	4,883,974	3,606,853	4,065,971	4,465,006	5,123,966
Tallow - - - - - *cwt.*	1,200,489	1,240,474	1,134,777	1,243,112	186,510	205,651
Tar - - - - - *lasts*	14,146	14,187	13,825	13,763	10,876	10,838
Tea - - - - - - *lb.*	28,021,882	30,271,775	32,262,892	36,681,877	3,473,964	3,978,198
Timber: viz.						
Battens and Batten Ends *great hunds.*	19,449	19,571	19,577	18,969	173,904	156,120
Deals and Deal Ends from British America - - "	45,593	45,257	47,759	44,148	90,274	90,113
Deals and Deal Ends from other parts - - - "	28,076	27,828	27,605	24,242	553,689	491,980
Staves - - - - - "	96,849	92,640	95,325	89,699	58,179	40,777
Timber 8 inches square and upwards from British America - - - *loads*	648,138	639,066	639,038	613,679	343,478	337,795
——— from other parts - *loads*	169,024	124,645	167,624	131,479	471,805	370,302
Tobacco:						
Unmanufactured - - *lb.*	36,680,887	42,738,158	22,902,398	22,094,772	3,524,975	3,479,172
Manufactured, and Snuff - *lb.*	1,406,054	2,286,526	193,913	213,613	90,111	100,899
Turpentine:						
Common - - - *cwt.*	349,136	361,996	382,149	338,916	85,419	77,103
Wine: viz.						
Cape - - - *gallons*	460,024	311,306	457,062	440,983	64,828	63,677
French - - - *gallons*	570,195	481,048	362,712	376,360	102,610	108,367
Other sorts - - *gallons*	8,281,028	6,890,588	6,023,430	5,642,675	1,705,361	1,628,022
TOTAL OF WINE - - -	9,311,247	7,682,942	6,843,204	6,460,018	1,872,799	1,800,066
Wool, Cotton: viz.						
Of the British Possessions in America - - - *lb.*	427,523	297,729	403,774	217,312	62	34
Of the British Possessions in the East Indies *lb.*	77,081,751	96,844,595	51,930,819	59,667,420	8,016	9,659
From the United States of America - - - *lb.*	487,856,504	358,623,771	452,990,122	353,353,283	607,900	483,101
From Brazil - - - *lb.*	14,779,171	16,727,438	13,952,644	14,095,987	18,753	19,272
From Egypt - - - *lb.*	6,387,109	8,130,482	6,494,421	6,719,899	8,617	9,187
Otherwise imported - *lb.*	5,955,952	7,242,294	5,426,037	6,243,200	7,274	8,538
TOTAL OF COTTON WOOL -	592,488,010	478,231,499	531,197,817	440,297,101	650,622	529,791
Wool, Sheep and Lambs' - *lb.*	49,436,284	56,123,152	50,002,976	53,130,446	133,257	130,303
Other Articles - - - -	- - -	- - -	- - -	- - -	753,957	747,209
				£.	23,466,117	23,606,124

IMPORTS AND EXPORTS (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons, dated 8 March 1842;—*for*,

AN ACCOUNT of the OFFICIAL and DECLARED VALUE of the IMPORTS into and the EXPORTS from the different *Scottish* PORTS, from 1824 to the latest Period at which the Accounts are made up.

TRADE OF SCOTLAND WITH FOREIGN PARTS.

YEARS.	OFFICIAL VALUE.				DECLARED VALUE of British and Irish Produce and Manufactures exported from Scotland.
	IMPORTS into SCOTLAND.	EXPORTS FROM SCOTLAND.			
		British and Irish Produce and Manufactures.	Foreign and Colonial Merchandize.	Total.	
	£.	£.	£.	£.	£.
1824 - -	3,145,958	5,009,324	159,896	5,169,220	2,670,134
1825 - -	3,719,366	4,937,746	109,811	5,047,557	2,721,186
1826 - -	3,086,679	4,283,074	147,270	4,430,344	2,167,459
1827 - -	3,948,205	5,932,850	126,745	6,059,595	2,745,965
1828 - -	4,023,642	6,148,444	185,188	6,333,632	2,897,525
1829 - -	3,888,994	6,528,587	127,530	6,656,117	2,787,935
1830 - -	3,908,714	6,984,392	125,941	7,110,333	2,843,143
1831 - -	4,187,087	7,943,612	111,086	8,054,698	3,189,318
1832 - -	4,451,351	7,120,595	155,615	7,276,210	2,640,751
1833 - -	4,638,652	6,920,381	130,721	7,051,102	2,636,840
1834 - -	4,683,985	7,159,102	117,564	7,276,666	2,647,212
1835 - -	4,659,151	8,372,598	156,735	8,529,333	3,272,250
1836 - -	6,053,611	8,258,673	131,572	8,390,245	3,265,995
1837 - -	5,130,371	7,250,554	134,332	7,384,886	2,724,476
1838 - -	5,878,612	10,012,599	134,790	10,147,389	3,469,051
1839 - -	4,933,611	11,216,504	105,376	11,321,880	3,961,692
1840 - -	6,614,446	12,956,244	127,440	13,083,684	4,394,374
1841 - -	6,476,670	12,240,523	132,451	12,372,974	4,124,957

Note.—A Declaration of Real Value is not required from the Merchants in the case of Goods imported (except in particular instances, when the Duties are charged *ad valorem*), nor in that of Foreign and Colonial Merchandize exported.

The Records of this Department are not so constructed as to afford a view of the Trade of each Port separately.

The foregoing Statement, therefore, confining the specification of "Declared Value" to that portion of the Exports which consists of the Produce and Manufactures of the United Kingdom, and exhibiting the Trade of all the Ports of Scotland collectively, is submitted as the best Return that can be made to the Order.

Inspector-General's Office,
Custom-House, London,
9 April, 1842.

WILLIAM IRVING,
Inspector-General of Imports and Exports.

AN ACCOUNT of the OFFICIAL and DECLARED VALUE of the IMPORTS into and the EXPORTS from the different *Scottish* PORTS, from 1824 to the latest Period to which the Accounts are made up.

(*Mr. John Abel Smith.*)

Ordered, by The House of Commons, *to be Printed,*
12 *April* 1842.

TRADE AND NAVIGATION.

— 1. —

AN ACCOUNT of the IMPORTS of the Principal Articles of Foreign and Colonial Merchandize, of the Consumption of such Articles, and of the CUSTOMS DUTIES received thereon, in the Year ended 5th January 1844, compared with the Imports, Consumption and Receipts in the preceding Year.

— 2. —

AN ACCOUNT of the EXPORTS of the Principal Articles of Foreign and Colonial Merchandize, in the Year ended 5th January 1844, compared with the EXPORTS of the preceding Year.

— 3. —

AN ACCOUNT of the EXPORTS of the Principal Articles of *British* and *Irish* Produce and Manufactures, in the Year ended 5th January 1844, compared with the EXPORTS of the preceding Year.

— 4. —

AN ACCOUNT of the Gross and Net Produce of the DUTIES of CUSTOMS, in the Years ended 5th January 1843 and 1844 respectively.

— 5. —

AN ACCOUNT of the NUMBER and TONNAGE of VESSELS, distinguishing the Countries to which they belonged, which Entered Inwards and Cleared Outwards, in the Year ended 5th January 1844, compared with the Entrances and Clearances in the preceding Year; stated exclusively of Vessels in Ballast, and of those employed in the Coasting Trade between *Great Britain* and *Ireland*.

— 6. —

AN ACCOUNT of the NUMBER and TONNAGE of VESSELS which Entered Inwards and Cleared Outwards, with Cargoes, at the several Ports of the United Kingdom during the Year ended 5th January 1844, compared with the Entries and Clearances in the preceding Year; distinguishing the Vessels employed in the Intercourse between *Great Britain* and *Ireland* from other Coasters.

[*PRESENTED TO PARLIAMENT BY HER MAJESTY'S COMMAND.*]

Ordered, by The House of Commons, *to be Printed,*
15 *February* 1844.

—(1.)—

IMPORTS INTO THE UNITED KINGDOM.

AN ACCOUNT of the IMPORTS of the Principal Articles of Foreign and Colonial Merchandize, of the Consumption of such Articles, and of the CUSTOMS DUTIES received thereon, in the Year ended 5th January 1844, compared with the Imports, Consumption and Receipts of the preceding Year.

ARTICLES.	Quantities Imported. Year ended 5th January		Quantities entered for Home Consumption. Year ended 5th January		Gross Amount of Duty received. Year ended 5th January	
	1843.	1844.	1843.	1844.	1843.	1844.
					£.	£.
Animals, living: viz.						
Oxen and bulls - - *number*	3,156	1,114	3,165	1,114	3,327	1,167
Cows - - - *number*	1,038	367	1,046	367	813	275
Calves - - - *number*	70	40	76	40	38	18
Sheep - - - *number*	634	210	638	210	99	23
Lambs - - - *number*	10	7	10	7	1	—
Swine and hogs - - *number*	410	359	415	359	98	69
Bacon - - - - - *cwt.*	520	710	402	794	165	191
Barilla and Alkali - - *tons*	2,165	2,860	2,139	2,267	1,440	892
Bark for Tanners' or Dyers' use *cwt.*	645,747	838,887	640,413	838,088	13,426	11,255
Beef, Salted, not Corned:						
Of British Possessions - *cwt.*	6,219	15,509	1,649	2,255	263	237
Foreign - - - *cwt.*	23,702	45,382	5,443	1,045	2,806	447
Beef, Fresh, or slightly Salted *cwt.*	102	60	96	35	39	14
Butter - - - - - *cwt.*	175,197	152,260	180,480	148,288	188,025	151,903
Cheese - - - - - *cwt.*	179,748	179,568	180,584	166,584	99,444	91,656
Cocoa - - - - - *lb.*	3,172,351	3,613,952	2,247,821	2,541,691	13,363	11,137
Coffee:						
Of British Possessions - *lb.*	20,481,655	18,238,560	17,337,956	20,178,845	355,337	353,170
Foreign - - - - *lb.*	20,962,759	20,666,886	11,229,201	9,852,761	414,248	344,818
TOTAL OF COFFEE - - -	41,444,414	38,905,446	28,567,157	30,031,606	769,585	697,988
Corn:—						
Wheat - - - *qrs.*	2,717,454	940,666	2,668,051	869,149	1,112,510	604,742
Barley - - - *qrs.*	73,335	179,484	49,967	223,543	22,298	76,695
Oats - - - - *qrs.*	301,272	85,010	282,544	41,963	85,082	12,958
Rye - - - - *qrs.*	14,508	4,872	28,516	2,724	7,687	898
Pease - - - - *qrs.*	92,938	48,634	80,451	45,218	27,229	17,139
Beans - - - - *qrs.*	126,443	47,999	43,279	45,702	19,042	23,832
Maize, or Indian Corn - *qrs.*	35,806	518	19,617	10,225	8,476	3,233
Buckwheat - - - *qrs.*	9	2	9	2	2	1
Malt - - - - *qrs.*	- - -	115	—	—	—	—
Beer or Bigg - - *qrs.*	—	—	—	—	—	—
Wheatmeal or Flour - *cwt.*	1,129,852	439,832	1,125,799	426,704	93,287	23,571
Barley Meal - - *cwt.*	—	—	—	—	—	—
Oatmeal - - - *cwt.*	19,069	5,811	20,262	5,534	1,254	342
Rye Meal - - - *cwt.*	—	—	—	—	—	—
Indian Meal - - *cwt.*	1,934	1	7	1	1	—
Dyes and Dying Stuffs: viz.						
Cochineal - - - *cwt.*	11,776	10,359	5,396	7,388	284	389
Indigo - - - - *cwt.*	83,823	68,415	27,932	24,544	15,871	1,868
Lac-dye - - - *cwt.*	6,534	10,689	7,484	6,930	879	364
Logwood - - - *tons*	18,481	20,892	16,882	20,422	2,642	2,146
Madder - - - *cwt.*	86,382	139,143	94,295	148,791	5,217	3,936
Madder Root - - *cwt.*	82,879	102,216	84,788	102,194	1,858	1,343
Shumac - - - *tons*	9,122	12,917	9,318	12,777	490	671
Eggs - - - - *number*	89,548,747	70,448,250	89,557,501	70,448,250	32,652	25,684
Fish of Foreign Taking:						
Eels - - - *ships lading*	72	81	72	81	985	1,106
— - - - - *cwt.*	- - -	1	- - -	1		
Turbots - - - *cwt.*	64	86	64	86	17	23
Oysters - - - *bushels*	- - -	1	- - -	1	—	—
Salmon - - - *cwt.*	80	955	25	847	13	445
Soles - - - - *cwt.*	- - -	15	- - -	15	- - -	4
Turtle - - - - *cwt.*	157	327	158	327	42	86
Fresh, not otherwise described - - - *cwt.*	126	766	126	745	7	41
Cured, ditto - - *cwt.*	36	543	36	519	4	54
Flax and Tow, or Codilla of Hemp and Flax - - - *cwt.*	1,145,759	1,442,467	1,148,741	1,439,574	5,053	6,318

ARTICLES.	Quantities Imported. Year ended 5th January 1843.	Quantities Imported. Year ended 5th January 1844.	Quantities entered for Home Consumption. Year ended 5th January 1843.	Quantities entered for Home Consumption. Year ended 5th January 1844.	Gross Amount of Duty received. Year ended 5th January 1843.	Gross Amount of Duty received. Year ended 5th January 1844.
Fruits: viz.					£.	£.
Currants - - - *cwt.*	267,086	238,414	196,522	254,744	228,705	296,461
Figs - - - - *cwt.*	29,854	34,033	22,949	32,450	18,073	25,556
Lemons and Oranges - *chests or boxes*	377,380	337,986	336,033	284,144	71,596	60,570
Lemons and Oranges - *number (loose)*	27,884	35,904	27,884	20,404		
Lemons and Oranges - *at value*	£. 2,045	£. 1,295	£. 8,760	£. 7,461		
Raisins - - - - *cwt.*	212,218	216,526	186,683	237,474	147,014	186,990
Gloves, Leather - - - *pairs*	1,623,713	1,882,182	1,592,034	1,839,429	27,465	28,567
Hams - - - - *cwt.*	7,835	6,991	5,101	3,988	3,859	2,592
Hemp, undressed - - *cwt.*	585,905	732,077	614,074	698,472	2,687	3,057
Hides, untanned - - - *cwt.*	610,428	587,130	535,202	537,467	26,489	7,695
Mahogany - - - *tons*	16,938	20,407	16,775	24,243	14,136	10,368
Meat, salted or fresh, not otherwise described - - *cwt.*	36	191	14	34	5	9
Melasses - - - - *cwt.*	486,463	616,656	533,358	454,437	255,513	214,750
Metals: viz.						
Copper Ore - - - *tons*	49,856	55,598	15,709	54,271	15,689	64,343
— Unwrought - - *cwt.*	6,180	2,550	6	22	4	5
Iron, in bars, unwrought - *tons*	18,701	12,809	14,746	12,083	17,233	12,687
Steel, unwrought - - *cwt.*	13,080	31,951	182	283	25	57
Lead, pig and sheet - - *tons*	2,461	2,774	56	107	60	113
Spelter - - - - *tons*	6,072	10,173	2,806	4,125	2,067	223
Tin in blocks, ingots, bars or slabs - - - *cwt.*	11,112	31,230	461	2,121	146	644
Oil: viz.						
Train, Blubber and Spermaceti - - - *tuns*	17,473	23,859	16,673	23,424	11,057	33,752
Palm - - - - *cwt.*	424,242	420,277	356,222	383,025	13,641	10,056
Cocoa-nut - - - *cwt.*	49,742	68,577	27,400	34,129	1,226	1,209
Olive - - - - *tuns*	14,095	12,139	9,557	10,128	28,347	21,793
Opium - - - - *lb.*	72,373	244,215	47,861	32,160	2,513	1,730
Pork, salted:						
Of British Possessions - *cwt.*	15,242	11,663	7,821	4,178	879	439
Foreign - - - - *cwt.*	38,921	15,304	8,553	1,981	4,157	832
Pork, fresh - - - *cwt.*	1¼	- - -	1¼	- - -	1	—
Quicksilver - - - *lb.*	2,006,911	2,090,507	259,259	253,241	1,134	1,108
Rice - - - - - *cwt.*	511,414	453,379	252,486	259,201	10,305	8,036
Rice in the Husk - - *qrs.*	41,420	19,877	39,983	19,152	391	6,825
Saltpetre and Cubic Nitre - *cwt.*	417,722	624,006	346,125	385,675	9,084	10,125
Seeds: viz.						
Clover - - - - *cwt.*	109,090	76,253	160,447	70,643	163,839	37,047
Flaxseed and Linseed - *qrs.*	367,700	469,642	357,963	468,159	5,217	2,072
Rape - - - - - *qrs.*	65,686	88,091	68,478	86,831	941	381
Silk: viz.						
Raw - - - - - *lb.*	3,951,773	3,464,873	3,936,714	3,649,467	17,226	15,967
Waste, Knubs and Husks - *cwt.*	12,824	13,312	12,809	13,352	673	701
Thrown of all sorts - - *lb.*	397,407	384,805	363,977	335,113	40,080	17,941
Silk Manufactures of Europe: viz.						
Silk or Satin, plain - - *lb.*	140,716	153,831	120,597	143,785	69,677	83,046
— figured or brocaded - *lb.*	94,256	97,838	87,247	91,528	70,297	73,951
Gauze, plain - - - *lb.*	2,230	4,433	1,951	2,735	1,741	2,442
— striped, figured or brocaded - - *lb.*	4,665	9,103	4,442	6,492	6,413	9,373
— Tissue Foulards - *lb.*	397	632	381	648	360	610
Crape, plain - - - *lb.*	2,829	2,923	2,271	2,587	1,908	2,174
— figured - - - *lb.*	130	286	37	77	34	73
Velvet, plain - - - *lb.*	15,637	16,084	14,180	13,374	16,374	15,450
— figured - - - *lb.*	2,983	2,615	2,789	2,548	4,028	3,679
Other sorts - - - -	- - -	- - -	- - -	- - -	41,213	43,144
Silk Manufactures of India: viz.						
Bandannoes and other silk handkerchiefs - *pieces*	345,776	440,301	40,252	98,497	2,660	4,058
Other sorts - - - -	- - -	- - -	- - -	- - -	2,494	3,290
Skins: viz.						
Goat, undressed - *number*	455,521	515,115	352,168	413,216	559	351
Kid, undressed - *number*	81,510	91,595	77,913	100,571	13	12
— dressed - - *number*	480,343	446,772	477,727	444,591	1,906	1,200
Lamb, undressed - *number*	822,042	1,292,310	854,899	1,346,127	150	234
— tanned, tawed or dressed - *number*	7,728	10,391	6,532	7,401	27	35

ARTICLES.	Quantities Imported. Year ended 5th January 1843.	Quantities Imported. Year ended 5th January 1844.	Quantities entered for Home Consumption. Year ended 5th January 1843.	Quantities entered for Home Consumption. Year ended 5th January 1844.	Gross Amount of Duty received. Year ended 5th January 1843.	Gross Amount of Duty received. Year ended 5th January 1844.
					£.	£.
Spices: viz.						
Cassia Lignea - - - *lb.*	1,312,804	2,363,643	121,561	142,106	1,701	1,745
Cinnamon - - - *lb.*	223,166	406,387	17,012	17,496	327	264
Cloves - - - - *lb.*	32,421	120,874	90,653	100,036	2,380	2,628
Mace - - - - *lb.*	13,770	28,112	19,013	20,371	2,496	2,674
Nutmegs - - - *lb.*	169,241	208,461	170,066	168,461	22,019	20,562
Pepper - - - - *lb.*	6,021,290	4,082,955	2,680,686	2,790,069	70,376	73,252
Pimento - - - - *cwt.*	16,250	18,920	4,050	3,585	1,847	942
Spirits: viz.						
Rum - *galls. (incl. over proof)*	4,619,804	3,729,673	2,098,289	2,103,989	979,237	982,034
Brandy *galls.* *ditto* -	1,674,436	2,396,340	1,083,089	1,038,941	1,236,065	1,186,102
Geneva *galls.* *ditto* -	323,744	360,220	14,589	13,899	16,632	15,836
Sugar, Unrefined: viz.						
Of the British Possessions in America - - *cwt.*	2,508,910	2,503,577	2,239,687	2,533,110	2,822,060	3,191,731
Of Mauritius - - - *cwt.*	689,335	477,124	700,445	455,512	882,562	573,948
East India of British Possessions - - - *cwt.*	940,452	1,101,751	936,211	1,056,483	1,179,863	1,331,246
Foreign of all Sorts - - *cwt.*	617,314	939,896	105	76	347	252
TOTAL OF SUGAR - - -	4,756,011	5,022,348	3,876,448	4,045,181	4,884,832	5,097,177
Tallow - - - - - *cwt.*	1,011,370	1,169,864	1,034,460	1,175,545	171,105	194,981
Tar - - - - - - *lasts*	10,618	13,973	10,891	13,306	1,979	1,747
Tea - - - - - - *lb.*	40,742,128	45,344,449	37,389,576	40,302,981	4,089,531	4,408,024
Timber and Wood: viz.						
Battens and Batten Ends, Foreign, entered by Tale *C.*	6,677	68	9,586	252	107,606	2,823
Battens and Batten Ends, of British America, by Tale - - - - *C.*	2,156	- - -	1,624	- - -	2,242	—
Boards, Deals, Deal Ends and Plank, Foreign, entered by Tale - - *C.*	15,157	250	17,417	409	352,270	6,071
Deals and Deal Ends of British America, by Tale - *C.*	21,044	- - -	13,499	- - -	23,896	—
Deals, Battens, Boards or other Timber, or Wood sawn or split:						
Of British Possessions, *loads*	110,319	341,873	170,781	246,986	17,947	36,453
Foreign - - - *loads*	48,715	268,618	55,874	229,078	111,394	421,873
Staves - - - - *loads*	17,147	56,583	24,699	58,664	27,597	24,023
C.	35,804	- - -	28,519	- - -		
Timber or Wood, not being articles sawn or split, or otherwise dressed, except hewn, and not otherwise charged with Duty:						
Of British Possessions, *loads*	377,994	583,448	416,478	606,691	71,166	31,906
Foreign - - - *loads*	102,117	126,252	107,034	121,691	260,961	179,919
Tobacco:						
Unmanufactured - - *lb.*	39,526,968	43,744,893	22,152,694	22,891,526	3,488,967	3,605,107
Manufactured, and Snuff - *lb.*	811,064	1,137,531	225,369	263,813	106,470	124,607
Turpentine, Common - - *cwt.*	408,474	473,447	453,572	473,579	19,826	2,085
Wine: viz.						
Cape - - - *gallons*	303,223	116,580	371,230	332,729	53,621	48,054
French - - - *gallons*	508,942	480,406	382,581	347,457	110,099	99,927
Other sorts - - *gallons*	6,403,948	6,176,809	4,320,521	5,607,267	1,245,426	1,618,135
TOTAL OF WINE - - -	7,216,113	6,773,795	5,074,332	6,287,453	1,409,146	1,766,116
Wool, Cotton: viz.						
Of British Possessions - *cwt.*	834,381	591,581	625,650	421,378	10,949	7,374
Foreign - - - *cwt.*	3,913,388	5,428,035	3,648,848	4,809,954	557,507	736,528
TOTAL OF COTTON WOOL -	4,747,769	6,019,616	4,266,498	5,231,332	568,456	743,902
Wool, Sheep and Lambs - *lb.*	45,881,639	49,324,924	44,623,319	48,656,829	95,213	98,797
Other Articles - - - -	- - -	- - -	- - -	- - -	555,434	502,025
				£.	22,596,263	22,636,659

The foregoing Statement is founded upon Returns transmitted monthly throughout the current year to the Inspector-general of Imports and Exports from the different Ports of the United Kingdom. Such Returns exhibit the gross quantities of Articles entered for consumption, and the gross amount of Duty thereon, without reference to deductions for Over-entries, &c. This Statement will therefore not agree, in all points, with the Annual Statement to be compiled after the final adjustment of the Custom-house Records shall have been made.

— (2.) —

EXPORTS OF FOREIGN AND COLONIAL MERCHANDIZE FROM THE UNITED KINGDOM.

AN ACCOUNT of the EXPORTS of the Principal Articles of Foreign and Colonial Merchandize, in the Year ended 5th January 1844, compared with the Exports of the preceding Year.

ARTICLES.	QUANTITIES EXPORTED. Year ended 5th January 1843.	1844.
Cocoa - - - - - - - - - - - - *lb.*	635,125	568,470
Coffee, viz.:—Produce of the British Possessions - - *lb.*	62,857	125,824
Foreign - - - - - - - - *lb.*	9,442,777	12,557,619
Corn, viz. — Wheat - - - - - - - - *qrs.*	45,930	48,040
Barley - - - - - - - - *qrs.*	13,755	4,445
Oats - - - - - - - - - *qrs.*	54,955	41,998
Wheatmeal and Flour - - - - - *cwt.*	66,094	45,288
Dyes and Dyeing Stuffs, viz.:—		
Cochineal - - - - - - - - *cwt.*	5,390	5,626
Indigo - - - - - - - - - *cwt.*	45,795	36,960
Lac-dye - - - - - - - - *cwt.*	2,597	3,279
Logwood - - - - - - - - *tons*	3,834	2,649
Metals, viz.—Copper, unwrought - - - - - *cwt.*	6,824	1,759
Iron, in bars or unwrought - - - - *tons*	2,159	3,986
Steel, unwrought - - - - - - *cwt.*	19,162	29,137
Lead, pig - - - - - - - - *tons*	1,836	2,440
Spelter - - - - - - - - *tons*	1,910	6,445
Tin - - - - - - - - - *cwt.*	12,412	13,007
Oil, Olive - - - - - - - - - - *tuns*	696	399
Opium - - - - - - - - - - - *lb.*	126,515	320,947
Quicksilver - - - - - - - - - *lb.*	1,457,443	1,286,922
Rice, not in the husk - - - - - - - *cwt.*	311,180	207,329
Spices, viz.—Cassia Lignea - - - - - - *lb.*	1,247,496	1,986,413
Cinnamon - - - - - - - - *lb.*	368,554	422,505
Cloves - - - - - - - - - *lb.*	54,556	26,504
Mace - - - - - - - - - *lb.*	2,688	9,701
Nutmegs - - - - - - - - *lb.*	85,174	36,365
Pepper - - - - - - - - *lb.*	5,573,820	2,651,650
Pimento - - - - - - - - *cwt.*	12,701	21,200
Spirits, viz.—Rum - - - - *gallons, (including overproof)*	723,423	1,079,250
Brandy - - - - *gallons, (including overproof)*	702,638	767,460
Geneva - - - - *gallons, (including overproof)*	316,180	317,706
Sugar, unrefined, viz.:—		
Of the British Possessions in America - - *cwt.*	4,531	4,937
Of Mauritius - - - - - - - *cwt.*	1,525	197
East India, of British Possessions - - - *cwt.*	4,515	4,922
Foreign of all sorts - - - - - - *cwt.*	391,315	563,587
Tobacco, unmanufactured - - - - - - *lb.*	12,320,272	8,702,769
Foreign Manufactured, and Snuff - - - *lb.*	611,954	764,270
Wine, viz.— Cape - - - - - - - - *gallons*	3,387	1,624
French - - - - - - - - *gallons*	147,439	143,554
Other sorts - - - - - - - - *gallons*	1,360,606	1,207,979
Wool, Cotton, viz.:		
Of the British Possessions - - - - - *cwt.*	196,591	160,510
Of other Parts - - - - - - - *cwt.*	207,438	193,240
Wool, Sheep and Lambs' - - - - - - - *lb.*	3,637,789	2,961,282

—(3.)—

EXPORTS OF BRITISH PRODUCE AND MANUFACTURES FROM THE UNITED KINGDOM.

AN ACCOUNT of the EXPORTS of the Principal Articles of *British* and *Irish* Produce and Manufactures, in the Year ended 5th January 1844, compared with the Exports of the preceding Year.

ARTICLES.	Declared Value of the Exportations in the Year ended 5th January 1843.	1844.
	£.	£.
Coals and Culm	734,000	685,331
Cotton Manufactures	13,907,884	16,248,759
—— Yarn	7,771,464	7,191,870
Earthenware	555,430	629,585
Glass	310,152	336,910
Hardwares and Cutlery	1,398,487	1,744,037
Linen Manufactures	2,346,749	2,816,111
—— Yarn	1,025,551	873,164
Metals, viz.—Iron and Steel	2,457,717	2,574,494
Copper and Brass	1,810,742	1,652,991
Lead	354,590	258,660
Tin, in bars, &c.	200,956	109,943
Tin Plates	347,781	480,407
Salt	201,311	208,207
Silk Manufactures	590,189	664,661
Sugar, Refined	440,175	415,812
Wool, Sheep's or Lambs'	509,822	417,835
Woollen Yarn	637,305	697,354
Woollen Manufactures	5,185,045	6,784,432
TOTAL of the foregoing Articles £.	40,785,350	44,720,563

—(4.)—

PRODUCE OF CUSTOMS DUTIES IN THE UNITED KINGDOM.

AN ACCOUNT of the Gross and Net Produce of the DUTIES of CUSTOMS in the Year ended 5th January 1844, compared with the Produce of the preceding Year.

	Year ended 5th January 1843.	1844.
	£.	£.
GROSS Receipt of Duties Inwards	22,596,263	22,636,659
Duties Outwards	114,424	137,081
TOTAL Gross Receipt of Customs Duties £.	22,710,687	22,773,740
PAYMENTS out of Gross Receipt:—for		
Bounties	480	208
Drawbacks	176,366	134,138
Allowances on Quantities over-entered, Damages, &c.	68,002	65,291
TOTAL Payments out of Gross Receipt £.	244,848	199,637
NET Receipt of Customs Duties £.	22,465,839	22,574,103

—(5.)—

VESSELS EMPLOYED IN THE FOREIGN TRADE OF THE UNITED KINGDOM.

AN ACCOUNT of the NUMBER and TONNAGE of VESSELS, distinguishing the Countries to which they belonged, which Entered Inwards and Cleared Outwards, in the Year ended 5th January 1844, compared with the Entries and Clearances of the preceding Year; stated exclusively of Vessels in Ballast, and of those employed in the Coasting Trade between *Great Britain* and *Ireland*.

COUNTRIES to which the Vessels belonged.	ENTERED INWARDS. Year ended 5th January				CLEARED OUTWARDS. Year ended 5th January			
	1843.		1844.		1843.		1834.	
	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.
United Kingdom and its Dependencies	13,823	2,680,838	13,964	2,919,528	15,197	2,734,983	15,206	2,727,306
Russia	220	65,249	160	45,506	127	38,269	138	39,281
Sweden	207	32,222	190	32,476	198	27,054	206	30,855
Norway	679	107,429	698	111,402	264	30,929	342	38,810
Denmark	756	54,066	938	65,254	1,092	87,457	1,431	107,609
Prussia	711	138,431	809	157,935	605	108,917	835	154,457
Other German States	863	74,338	657	60,736	967	91,752	1,127	100,468
Holland	481	40,509	432	38,456	512	49,475	575	56,673
Belgium	256	35,819	236	33,487	354	53,118	297	44,966
France	801	39,256	590	29,791	1,250	93,533	1,053	87,845
Spain	78	10,955	64	9,179	66	9,089	63	8,479
Portugal	31	3,544	32	3,982	27	3,217	34	3,842
Italian States	182	43,732	40	11,176	159	38,016	58	14,679
Other European States	6	1,727	4	926	3	944	8	1,829
United States of America	574	325,814	748	405,278	576	323,329	605	335,696
Other States in America, Africa or Asia	6	1,301	2	310	5	1,492	2	574
TOTAL	19,674	3,655,230	19,564	3,925,422	21,402	3,691,574	21,980	3,753,369

—(6.)—

VESSELS EMPLOYED IN THE COASTING TRADE OF THE UNITED KINGDOM.

AN ACCOUNT of the NUMBER and TONNAGE of VESSELS which Entered Inwards and Cleared Outwards with Cargoes, at the several Ports of the United Kingdom, during the Year ended 5th January 1844, compared with the Entries and Clearances of the preceding Year; distinguishing the Vessels employed in the Intercourse between *Great Britain* and *Ireland* from other Coasters.

	ENTERED INWARDS. Year ended 5th January				CLEARED OUTWARDS. Year ended 5th January			
	1843.		1844.		1843.		1844.	
	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.
Employed in the Intercourse between Great Britain and Ireland	9,060	1,148,907	10,104	1,255,901	17,453	1,682,828	16,760	1,670,574
Other Coasting Vessels	118,780	9,636,543	121,357	9,566,275	123,557	9,619,829	124,937	9,650,564
TOTAL	127,840	10,785,450	131,461	10,822,176	141,010	11,302,657	141,697	11,321,138

Statistical Department, Board of Trade,
15 February 1844.

G. R. Porter.

TRADE AND NAVIGATION.

ACCOUNTS

RELATING TO

TRADE AND NAVIGATION,

CUSTOMS DUTIES,

AND

TONNAGE OF VESSELS.

[*Presented to Parliament by Her Majesty's Command.*]

Ordered, by The House of Commons, *to be Printed,*
15 *February* 1844.

36.

Under 1 oz.

IMPORT DUTIES.

RETURN to an ORDER of the Honourable The House of Commons, dated 11 April 1843;—*for*,

A STATEMENT of the IMPORT DUTIES levied on each of the principal Articles Imported into the United Kingdom, from *France, Prussia* and *Germanic Union, Russia, United States, Holland, Belgium, Denmark, Spain, Portugal, Turkey, Brazils, British India, British West Indies, British North American Colonies,* and *Australia* respectively; and of the IMPORT DUTIES levied in each of those Countries, on each of the principal Articles Imported from the United Kingdom.

Ordered, by The House of Commons, *to be Printed*, 27 *March* 1844.

FRANCE.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£. s. d.
Cotton manufactures	ad valorem	10 per cent.
Flax	per cwt.	– – 1
Leather gloves, men's	per dozen pairs	– 3 6
women's	ditto	– 4 6
Cambrics, piece of 8 yards in length, and $\frac{7}{8}$ths of a yard in breadth	per piece	– 5 –
Madder	per cwt.	– – 6
Madder Root	—	– – 3
Prunes	—	– 7 –
Clover Seed	—	– 10 –
Silk, waste	—	– 1 –
raw	per lb.	– – 1
thrown, not dyed	—	– 1 –
dyed	—	– 2 –
manufactures, silk or satin, plain	—	– 11 –
figured or brocaded	—	– 15 –
gauze, plain	—	– 17 –
striped, figured, or brocaded	—	1 7 6
crape, plain	—	– 16 –
figured	—	– 18 –
velvet, plain	—	1 2 –
figured	—	1 7 6
ribbons, embossed or figured with velvet	—	– 17 –
fancy silk net, or tricot	—	1 4 –
millinery, turbans or caps	each	– 15 –
hats or bonnets	—	1 5 –
dresses	—	2 10 –
Skins, goat, raw or undressed	per dozen skins	– – 3
tanned, or in any way dressed	ditto	– 5 –
kid, in the hair, undressed	per 100 skins	– – 4
dressed	—	– 5 –
dressed and dyed or coloured	—	– 10 –
lamb, undressed, in the wool	—	– – 4
tanned or tawed	—	– 5 –
tanned and dyed or coloured	—	– 10 –
Spirits, brandy	per gallon	1 2 10
Wines	—	– 5 6

IMPORTS into, and DUTIES LEVIED thereon.

		By French Vessels.	By Foreign Vessels.
		£. s. d.	£. s. d.
Brass manufactures, rolled, in bars, sheets, or bolts	per cwt.	1 – 3¾	1 2 4
hammered	—	1 12 6	1 15 1½
wire, polished, except otherwise specified	prohibited.		
not polished, or polished for musical instruments	per cwt.	2 – 7½	2 3 8
Copper manufactures, rolled, in bars, sheets, or bolts	—	1 – 3¾	1 2 4
hammered	—	1 12 6	1 15 1½
wire, lackered	—	5 16 7¼	6 3 –½
not lackered	—	2 – 7½	2 3 8
Coals, imported between the Sables D'Olorine and Dunkirk	per ton	– 4 –¾	– 8 1½
Steam-vessels, belonging to the French navy and merchant service, may take coal out of bond on paying a duty of 1 $\frac{11}{35}$ *d.* on every 4 *l.* value.			
Coke	per ton	– 8 1½	– 16 3

(*continued*)

FRANCE.—Imports into, and Duties Levied thereon—*continued.*

		By French Vessels.	By Foreign Vessels.
		£. s. d.	£. s. d.
Cotton yarn, No. 143, and under, unbleached, single	per lb.	– 2 6½	– 2 9½
twisted	—	– 2 10¾	– 3 2½
all other kinds, without distinction		prohibited.	
Iron, bars, flat, of and above 18·03 in. the breadth multiplied by the thickness	per cwt.	– 7 7¼	– 8 4½
from 18·03 in. to 8·38 in. ditto ditto	—	– 10 11½	– 12 –¾
less than 8·38 in. ditto ditto	—	– 15 2¼	– 16 9
square, of and above 0·86 in. on each side	—	– 7 7¼	– 8 4½
from 0·86 in. to 0·59 in. ditto	—	– 10 11½	– 12 –¾
less than 0·59 in. ditto	—	– 15 2¼	– 16 9
round, of and above 0·59 in. in diameter	—	– 10 11½	– 12 –¾
less than 0·59 in. ditto	—	– 15 2¼	– 16 9
forged, and prepared *(traité)* with charcoal; viz.			
bars, flat, of and above 18·03 in. the breadth multiplied by the thickness	—	– 6 1	– 6 8½
from 18·03 in. to 8.38 in. ditto ditto	—	– 10 2	– 11 2
less than 8·38 in. ditto ditto	—	– 16 3	– 17 10½
square, of and above 0·86 in. on each side	—	– 6 1	– 6 8
from 0·86 in. to 0·59 in. ditto	—	– 10 2	– 11 2
less than 0·59 in. ditto	—	– 16 3	– 17 10½
round, of and above 0·59 in. in diameter	—	– 10 2	– 11 2
less than 0·59 in. ditto	—	– 16 3	– 17 10½
plates, orsheets	—	– 16 3	– 17 10½
tinned	—	1 8 5¼	1 10 10½
wire	—	1 4 4½	1 6 7½
Steel, natural or cementation, bars and plates	—	1 4 4½	1 6 7½
rods	—	1 8 5¼	1 10 10½
cast, bars	—	2 8 9	2 12 2½
plates and rods	—	2 16 10¼	3 – 9
Lead, raw	—	– 2 –¼	– 2 10
hammered or rolled	—	– 9 9	– 10 8¾
wrought, of all kinds	—	– 9 9	– 10 8¾
shot		prohibited.	
		£. s. d.	
Linen manufactures, plain, unbleached, glazed, or not glazed, of less than 8 threads	per cwt.	1 4 4	
of 9, 10, and 11 threads	—	2 11 2½	
of 13, 14, and 15 threads	—	4 1 8	
of 18 and 19 threads	—	6 – 8	
of more than 20 threads	—	9 10 2	
plain, bleached, or half bleached, of less than 8 threads	—	1 16 4	
of 9, 10, and 11 threads	—	3 17 7¼	
of 13, 14, and 15 threads	—	6 4 4	
of 18 and 19 threads	—	9 13 9¾	
of more than 20 threads	—	16 11 11¾	
plain, dyed, of less than 8 threads	—	1 16 4	
of 9, 10, and 11 threads	—	2 19 4	
of 13, 14, and 15 threads	—	4 7 9¼	
of 18 and 19 threads	—	6 3 9¾	
of more than 20 threads	—	10 18 2¼	
plain, printed, of less than 8 threads	—	1 16 4	
of 9, 10, and 11 threads	—	3 17 7¼	
of 13, 14, and 15 threads	—	6 4 4	
of 18 and 19 threads	—	9 13 9¾	
of more than 20 threads	—	16 11 11¾	
table linen, the warp of which has any number of plain threads in a space of 0·19 inches:			
figured, unbleached, of less than 16 threads	per cwt.	4 1 8	—
of 18 and 19 threads	—	6 – 8	—
of more than 20 threads	—	9 10 2	—
figured, bleached, of less than 16 threads	—	6 1 9	6 9 –
of 18 and 19 threads	—	7 6 3½	7 6 3½
of more than 20 threads	—	14 4 5¼	14 4 5¼
damasks, unbleached, of less than 16 threads	—	3 – 11½	3 5 –
of 18 and 19 threads	—	4 7 9¼	4 7 9¼
of more than 20 threads	—	8 10 8	8 10 8
damasks, bleached, of less than 16 threads	—	6 1 9	6 9 –
of 18 and 19 threads	—	8 15 6¼	8 15 6¼
of more than 20 threads	—	17 1 4	17 1 4
cambrics and lawns	per lb.	– 9 1	– 10 –
lace	ad valorem	5 per cent.	
hosiery	per cwt.	4 1 3¼	4 6 4
small wares, unbleached	—	1 12 6	1 15 1½
bleached	—	2 8 9	2 12 2½
dyed	—	3 – 11½	3 5 –
edgings	—	6 1 10¾	6 9 –
Linen yarn, single, unbleached, 6,561 yards, and less	—	– 15 5¼	– 16 11¾
above 6,561 yards, and not above 13,122 yards	—	– 19 6	1 5 6
above 13,122 yards, and not above 26,244 yards	—	1 12 6	1 15 9
above 26,244 yards	—	2 10 9½	2 15 10½
bleached, 6,561 yards and less	—	1 1 11¼	1 4 1½
above 6,561 yards, and not above 13,122 yards	—	1 6 9¾	1 9 6
above 13,122 yards, and not above 26,244 yards	—	2 3 3½	2 7 4½
above 26,244 yards	—	3 6 2¾	3 12 10
dyed, 6,561 yards, and less	—	1 3 6¾	1 5 6
above 6,561 yards, and not above 13,122 yards	—	1 8 5¼	1 11 4¼

FRANCE.—Imports into, and Duties Levied thereon—*continued.*

	By French Vessels.	By Foreign Vessels.
	£. s. d.	£. s. d.
Linen yarn, single, dyed, above 13,122 yards, and not above 26,244 yards - - - per cwt.	2 3 3½	2 7 4½
above 26,244 yards - - - - - - - - - - - —	3 5 –	3 11 6¼
twisted, unbleached, 6,561 yards, and less - - - - - - - - —	– 17 10½	– 19 7¾
above 6,561 yards, and not above 13,122 yards - - —	1 4 4	1 6 9¾
above 13,122 yards, and not above 26,244 yards - - —	2 2 3	2 6 5¾
above 26,244 yards - - - - - - - - —	3 7 10	3 14 7¾
bleached, 6,561 yards, and less - - - - - - - - - —	1 4 9½	1 7 3
above 6,561 yards, and not above 13,122 yards - - - —	1 12 10¾	1 16 2¼
above 13,122 yards, and not above 26,244 yards - - - —	2 15 3¼	3 – 9¼
above 26,244 yards - - - - - - - - - —	4 7 4¼	4 16 1¼
dyed, 6,561 yards, and less - - - - - - - - - —	1 8 5¼	1 11 4¼
above 6,561 yards, and not above 13,122 yards - - - —	1 14 11¼	1 18 5
above 13,122 yards, and not above 26,244 yards - - - —	2 15 8½	2 19 10¾
above 26,244 yards - - - - - - - - - - —	4 3 3½	4 11 7½
Machinery, cards and their fittings - - - - - - - - - - ad valorem	– 15 per cent.	
weaving-combs, and spindles for their manufacture - - - - - - —	– – ditto.	
steam pumping engines - - - - - - - - - - —	– 30 per cent.	
railway locomotive engines - - - - - - - - - - - —	– 15 per cent.	
steam engines for French vessels, intended for international navigation - —	– – free.	
steam engines for other purposes - - - - - - - - - - —	– 30 per cent.	
Silk manufactures, plain cloth and handkerchiefs - - - - - - - - per lb.	– 2 6	– 2 10¾
printed handkerchiefs - - - - - - - - - —	– 5 1	– 5 5
other handkerchiefs - - - - - - - - - - —	– 5 9¾	– 6 4¾
figured and brocaded cloths - - - - - - - - - —	– 6 11	– 7 7¼
gauze, of silk only - - - - - - - - - - —	– 11 2	– 12 4¾
mixed with thread - - - - - - - - - - —	– 6 2¼	– 6 9½
crape - - - - - - - - - - - - —	– 12 4½	– 13 7
blond lace - - - - - - - - - - - - ad valorem	– – 15 per cent.	
small wares, of silk only - - - - - - - - - per lb.	– 5 9¾	– 6 4¾
hosiery - - - - - - - - - - - - per cwt.	24 7 7¼	24 14 8¾
Tin, plates or sheets - - - - - - - - - - - - —	1 4 4½	1 6 6½
Wool, raw - - - - - - - - - - - - - ad valorem	20 per cent.	22 per cent.
combed - - - - - - - - - - - - - - —	30 per cent.	30 per cent.
dyed, of all kinds - - - - - - - - - - - - —	6 1 10¾	6 9 –

PRUSSIA AND GERMANIC UNION.

IMPORTS therefrom, and DUTIES LEVIED thereon.

	£. s. d.
Bark, for tanning - - - - - - - - - - - - - - - - - - per cwt.	– – 3
extract of, for tanning - - - - - - - - - - - - - - - —	– 1 –
Butter - —	1 – –
Corn, wheat - - - - - - - fluctuating duty - - - - - - - - per quarter	from 1 *l.* to 1 *s.*
barley - - - - - - - - ditto - - - - - - - - - - —	from 11 *s.* to 1 *s.*
oats - - - - - - - - ditto - - - - - - - - - - —	from 8 *s.* to 1 *s.*
peas and beans - - - - - - ditto - - - - - - - - - - —	from 11/6 to 1 *s.*
Flax - per cwt.	– – 1
Linen manufactures, plain - - - - per piece of 8 yards in length and ⅞ths of a yard in breadth	– 5 –
bordered handkerchiefs - - - - - - - - ditto - - - - - -	– 5 –
lawns, not French - - - - - - - - - - - - - ad valorem	15 per cent.
lace, thread - - - - - - - - - - - - - - —	12½ per cent.
damasks - - - - - - - - - - - - - - per square yard	– – 10
damask diaper - - - - - - - - - - - - - - ditto -	– – 5
plain linens and diaper, not otherwise enumerated, and whether chequered or striped with dyed yarn or not - - - - - - - ad valorem	15 per cent.
Seeds, clover - - - - - - - - - - - - - - - - - - per cwt.	– 10 –
linseed - - - - - - - - - - - - - - - - - - per quarter	– – 1
rape - - - - - - - - - - - - - - - - - - - —	– – 1
Spelter, in cakes - - - - - - - - - - - - - - - - - - per ton	– 1 –
rolled - - - - - - - - - - - - - - - - - - - —	2 10 –
manufactures of - - - - - - - - - - - - - - - - - ad valorem	10 per cent.
Timber, not being deals, battens, boards, staves, handspikes, oars, lathwood, or other timber or wood, sawn, split, or otherwise dressed, except hewn, and not being timber or wood otherwise charged with duty - - - - - - - - - - - per load of 50 cubic feet	1 5 –
deals, battens, boards, or other timber or wood, sawn or split, and not otherwise charged with duty - - - - - - - - - - - - - - - per load of 50 cubic feet	1 12 –
staves - - - - - - - - - - - - - - - - - - - ditto - -	1 8 –
birch, hewn, not exceeding 3 feet in length, nor 8 inches square, imported solely to make herring barrels for the fisheries - - - - - - - ditto - -	– 1 –
firewood - - - - - - - - - - - - - - per fathom of 216 cubic feet	– 10 –
handspikes, not exceeding 7 feet in length - - - - - - - - - - - per 120	1 – –
exceeding 7 feet in length - - - - - - - - - - - - —	2 – –
hoops, not exceeding 7½ feet in length - - - - - - - - - - - per 1,000	– 2 –
not exceeding 9 feet in length - - - - - - - - - - - - —	– 3 –
exceeding 9 feet in length - - - - - - - - - - - - - —	– 5 –

PRUSSIA AND GERMANIC UNION.—Imports therefrom, and Duties Levied thereon—*continued.*

	£. s. d.
Timber, knees, under 5 inches square - - - - - - - - - - - - - - per 120	– 10 –
5 inches, and under 8 inches, square - - - - - - - - - - - - - —	2 – –
lathwood - - - - - - - - - - - per fathom of 216 cubic feet	2 – –
oars - per 120	7 10 –
spars or poles, under 22 feet in length, and under 4 inches in diameter - - - - —	1 – –
22 feet in length and upwards, and under 4 inches in diameter - - - - —	2 – –
of all lengths, 4 inches, and under 6 inches in diameter - - - - —	4 – –
spokes for wheels, not exceeding 2 feet in length - - - - - - - - per 1,000	2 – –
exceeding 2 feet in length - - - - - - - - - - —	4 – –
Wool, sheep or lamb's, not being of the value of 1 *s.* the lb. - - - - - - - - per lb.	– – –½
being of the value of 1 *s.* the lb. or upwards - - - - - - - - —	– – 1
Wine - per gallon	– 5 6

IMPORTS into, and DUTIES LEVIED thereon.

	£. s. d.
Cotton manufactures, without mixture of silk or wool, as piece goods, hosiery, bobbinet, lace, &c. per cwt.	7 8 –
Cotton yarn, unbleached, of 1 and 2 threads, and wadding - - - - - - - - - —	– 5 11
of 1 and 2 threads, and wadding, warped, glued or not glued - - - —	1 8 10½
of 3 and more threads, and all twisted, bleached, or coloured yarn - - —	– 3 8
Hardwares, common iron and steel plates, wire, axes, files, hammers, screws, nails, chains, vices, scythes, &c. - —	– 17 9
Cutlery, polished steel or iron articles, as knives, sewing and knitting needles, scissors, &c. and arms of all kinds - - - - - - - - - - - - - - - - - - - —	1 9 7
Linen manufactures, gray packing and sail cloths - - - - - - - - - - - —	– 1 11¾
unfinished linens, twills and drills - - - - - - - - - - —	– 5 11
bleached, printed, coloured or finished linens - - - - - - - - - —	1 12 6¾
tapes, cambrics, galloons, fringes, lawns, gauzes, edgings, hosiery, &c. - - —	3 5 1½
thread lace - - - - - - - - - - - - - - - - - —	8 2 9¾
Linen yarn, raw - —	– – 5¼
bleached or coloured - - - - - - - - - - - - - - - - —	– 2 11½
twisted - —	– 5 11
Woollen yarn, twisted, of 3 or more folds, white and coloured - - - - - - - - - —	1 3 8
Woollen manufactures, cloths, blankets, fringes, fancy woollens, button wares, &c. - - - - - —	4 8 9½
unmilled woollens, mixed goods of wool and cotton, printed, embroidered, or worked - - - - - - - - - - - - - - - —	7 8 –
carpets of wool, or other animal's hair, or other material mixed with flax - —	2 19 2¼
Coals - per ton	– 2 1
imported by the Prussian frontier and the Elbe, also by the Weser and the Werra, on special permission - —	– – 8
Iron and steel, raw of all kinds, broken iron and filings - - - - - - - - - per cwt.	free.
hammered iron in bars and rails, also raw, cast, and refined steel - - - - —	– 2 11½
all hammered iron articles, as winches, axletrees, plates, and sheets, anchors, and chain cable - - - - - - - - - - - - - - - - - —	– 8 10½
polished iron sheets and wire - - - - - - - - - - - - - —	– 11 10
rough cast wares, as stoves, plates, &c. - - - - - - - - - - - —	– 2 11½

RUSSIA.

IMPORTS therefrom, and DUTIES LEVIED thereon.

	£. s. d.
Bristles, rough, and in the tufts, and not in any way sorted - - - - - - - - - per cwt.	– 2 6
in any way sorted, or arranged in colours, and not entirely rough, and in the tufts - - per lb.	– – 3
Corn, wheat, fluctuating duty - - - - - - - - - - - - - - - per quarter	from 1 *l.* to 1 *s.*
barley - ditto - - - - - - - - - - - - - - - - - - - —	from 11 *s.* to 1 *s.*
oats - - ditto - - - - - - - - - - - - - - - - - - - —	from 8 *s.* to 1 *s.*
Flax - per cwt.	– – 1
Hemp, dressed - - - - - - - - - - - - - - - - - - - —	– 4 –
rough, or undressed - - - - - - - - - - - - - - - - - —	– – 1
Hides, not tanned, tawed, curried, or in any way dressed, dry - - - - - - - - - —	– – 6
wet - - - - - - - - - - —	– – 3
Muscovy or Russian, or pieces thereof, tanned, coloured, shaved, or otherwise dressed - - per lb.	– – 4
Linens, plain, cambrics and lawns - - - - - - - { per piece, not exceeding 8 yards in length, and 7-8ths of a yard in breadth - - }	– 5 –
bordered handkerchiefs - - - - - - - - - - ditto - - - -	– 5 –
lawns of any other sort, not French - - - - - - - - - - - ad valorem	15 per cent.
lace, thread - - - - - - - - - - - - - - - - - - - —	12½ per cent.
damasks - - - - - - - - - - - - - - - - - - per square yard	– – 10
damask, diaper - - - - - - - - - - - - - - - - - - ditto -	– – 5
plain linens and diaper, not otherwise enumerated or described, and whether chequered or striped with dyed yarn or not - - - - - - - - - - - - ad valorem	15 per cent.
Flaxseed - per quarter	– – 1
Tallow - per cwt.	– 3 2

RUSSIA.—Imports therefrom, and Duties Levied thereon—*continued.*

		£.	s.	d.
Tar (the last containing 12 barrels, each barrel not exceeding 31½ gallons)	per last	–	2	6
Timber, not being deals, battens, boards, staves, handspikes, oars, lathwood, or other timber, sawn, split, or otherwise dressed, except hewn, and not being timber or wood otherwise charged with duty	per load of 50 cubic feet	1	5	–
deals, battens, boards, or other timber, sawn or split, and not otherwise charged with duty	per load of 50 cubic feet	1	12	–
staves	ditto	1	8	–
firewood	per fathom, of 216 cubic feet	–	10	–
handspikes, not exceeding 7 feet in length	per 120	1	–	–
exceeding 7 feet in length	—	2	–	–
hoops, not exceeding 7½ feet in length	per 1,000	–	2	–
not exceeding 9 feet in length	—	–	3	–
exceeding 9 feet in length	—	–	5	–
knees, under 5 inches square	per 120	–	10	–
5 inches, and under 8 inches square	—	2	–	–
lathwood	per fathom of 216 cubic feet	2	–	–
oars	—	7	10	–
spars or poles, under 22 feet in length, and under 4 inches in diameter	per 120	1	–	–
22 feet in length and upwards, and under 4 inches in diameter	—	2	–	–
of all lengths, and 4 inches and under 6 inches in diameter	—	4	–	–
spokes for wheels, not exceeding 2 feet in length	per 1,000	2	–	–
exceeding 2 feet in length	—	4	–	–
Wool, not being of the value of 1*s.* the pound	per lb.	–	–	–½
being of the value of 1*s.* the pound, and upwards	—	–	–	1

IMPORTS into, and DUTIES LEVIED thereon.

		£.	s.	d.
Cotton manufactures, not transparent, white calicoes, long cloths, cambrics, dimities, fustians, Manchesters, velveteens, and other white cottons, plain, or with white patterns, woven or interwoven	per lb.	–	3	1
handkerchiefs and kerchiefs of the same	—	–	6	10¼
materials of one colour, dyed, and embroidered with white patterns, unless specially named	—	–	6	10¼
handkerchiefs of the same	—	–	9	3
variegated materials, and with coloured patterns, spots and stripes, woven and embroidered	—	–	9	3
handkerchiefs of the same	—	–	11	1¼
stockings, nightcaps, and lower articles of dress, white, coloured, and variegated	—	–	3	1
the same, embroidered	—	–	4	7½
counterpanes, of dimity and fustian, white and coloured, sewn or not sewn	—	–	3	1
half transparent, and transparent plain white articles, or with white patterns, woven and interwoven, also fine white Turkish (haso), except bobbinet, pettinet, and lace, specially enumerated	—	–	10	2¼
variegated, woven and interwoven, also dyed of one colour	—	–	14	1
Cotton yarn, twist, white	per cwt.	3	7	5
coloured, or white and coloured twisted together	—	4	3	–
Turkey red, and twisted with white or coloured threads	—	7	17	7½
Iron and steel manufactures, articles of iron which are forged, but not filed or polished, as anchors, nails, &c.; also sheet iron, and articles made thereof	—	1	17	4
articles of steel, as scythes, billhooks, sickles, and knives for cutting straw	—	–	4	1¾
saws, handsaws, files, saw-rests, rasps, scrapers, &c.	—	–	15	6¾
razors, penknives, and other small knives, with handles of cheap material, steel pens, screws, scissors of various kinds, and various other articles, with plain handles, for domestic use	—	–	4	5¼
knives, forks, snuffers, lock-hinges, and other objects not specially named		prohibited.		
articles of iron which are tinned, except such as are specially named		ditto.		
iron and steel wire	per cwt.	–	18	8
Machinery		free.		
Salt, culinary, of all kinds, at the ports of St. Petersburgh and Archangel	per cwt.	–	2	1
at the port of Odessa, and other ports		prohibited.		
Woollen yarn, of all kinds, dyed or not dyed	per cwt.	8	18	9¾
merino yarn, for making merinoes, shawls, and similar stuffs, not dyed	—	4	2	11½
dyed	—	4	9	2¼
combed and spun, for bombazettes, camlets, and similar stuffs, not dyed	—	2	1	5
dyed	—	2	4	7

UNITED STATES.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£. s. d.
Bark, for tanning	per cwt.	– – 3
extract of, for ditto	—	– 1 –
Corn, wheat (fluctuating duty)	per quarter	from 1 *l.* to 1 *s.*
Rice, not rough, nor in the husk	per cwt.	– 6 –
Rice, rough, and in the husk	per quarter	– 7 –
Flaxseed	—	– – 1
Deer skins, undressed	per skin	– – 1
Indian, half dressed	—	– – 2
tanned, tawed, or in any way dressed	—	– – 6
Tobacco, unmanufactured	per lb.	– 3 –
snuff	—	– 6 –
manufactured, or cigars	—	– 9 –
stalks, and flour of		prohibited.
Turpentine, not being of greater value than 9 *s.* the cwt.	per cwt.	– – 1
from 9 *s.* to 15 *s.* value per cwt.	—	– 1 –
above 15 *s.* value per cwt.	—	– 5 –
Cotton wool	per lb.	– 2 11

IMPORTS into, and DUTIES LEVIED thereon.

		£. s. d.
Apparel and slops		free.
Brass manufactures, wire	ad valorem	25 per cent.
plates or sheets, and manufactures not otherwise specified	—	30 per cent.
Copper manufactures, wire	—	25 per cent.
plates or sheets weighing above 34 lbs.	—	30 per cent.
sheathing, which must be 14 inches wide and 48 inches long, and weighing from 14 lbs. to 34 lbs. per square foot		free.
rods, bolts, spikes and nails	per cwt.	– 18 8
not otherwise specified	ad valorem	30 per cent.
Coals	per ton	– 7 3½
Cotton manufactures	ad valorem	30 per cent.
Earthenwares	—	30 —
Cutlery	—	30 —
Iron, pig	per ton	1 17 6
manufactures of, boiler plates, with or without holes for rivets, mill cranks and irons of wrought iron, wrought axle trees, wrought nails	per cwt.	– 18 8
nails, cut	—	– 14 –
castors, hoops fit for use, scythes, sickles, shovels, spades, and chains, not otherwise enumerated, &c.	ad valorem	30 per cent.
vessels of cast iron, which may have wrought rings, hoops, handles, &c. &c., not otherwise specified	per cwt.	– 7 –
weights of cast iron, which may have wrought rings, hoops, handles, &c., not otherwise specified	—	– 4 8
wire, not exceeding No. 14	—	1 3 4
exceeding No. 14 and not exceeding No. 25	—	1 17 4
exceeding No. 25	—	2 11 4
pipes, for steam, water, or gas	—	1 3 4
Steel, cast, sheer, or German, in bars	—	– 6 3
manufactures, wire, not exceeding No. 14	—	1 3 4
exceeding No. 14 and not exceeding No. 25	—	1 17 4
exceeding No. 25	—	2 11 4
pens	ad valorem	25 per cent.
all articles not enumerated	—	30 per cent.
Linen manufactures, bleached, unbleached, and not otherwise specified	—	30 —
Salt	per cwt.	– – 8
Silk manufactures, all articles not otherwise specified	per lb.	– 10 5
aprons, collars, cuffs, chemisettes, turbans, mantillas, and pellerines	ad valorem	30 per cent.
brutia and other materials, raw	per lb.	– 2 1
bobbin, cords, gloves, hatbands, handkerchiefs, hose, lace, mitts, &c.	—	– 10 5
Tin, pigs	ad valorem	1 per cent.
plates and sheets	—	2½ per cent.
all manufactures not enumerated	—	30 per cent.
Pewter, all manufactures not enumerated	—	30 —
Woollen manufactures, cloth and cassimeres	—	40 per cent.
stockings, gloves, and mitts	—	30 per cent.
articles not enumerated	—	40 per cent.

HOLLAND.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£. s. d.
Bark, for tanning	per cwt.	– – 3
extract of, for ditto	—	– 1 –
Butter	—	1 – –
Cheese	—	– 10 6
Corn, wheat (fluctuating duty)	per quarter	from 1*l.* to 1*s.*
barley (ditto)	—	from 11*s.* to 1*s.*
oats (ditto)	—	from 8*s.* to 1*s.*
Flax, dressed or undressed	per cwt.	– – 1
Madder	per cwt.	– – 6
Flax seed	per quarter	– – 1
Spirits, Geneva	per gallon	1 2 10

IMPORTS into, and DUTIES LEVIED thereon.

		£. s. d.
Brass manufactures, worked, bronzed, gilded, or lackered	ad valorem	6 per cent.
Copper manufactures, rods, bars, caldrons, or basins; also plates for sheathing	per cwt.	– 5 –¾
nails	—	– 3 4½
Coals	per ton	– 3 4½
imported in national vessels		free.
Cotton manufactures, of all kinds, white, printed, or dyed	ad valorem	4 per cent.
Cotton yarn, not twisted or dyed	per cwt.	– 3 4½
twisted or dyed	—	– 5 11
Earthenwares, of earth and sand, 'cruisets'	ad valorem	1 per cent.
plates of baked earth, from 24½ inches long to 11¾ inches broad	per 1,000	– 2 6
common ware	ad valorem	6 per cent.
Iron, pig	per ton	– 4 2¾
bars, and old iron	—	3 12 –
manufactures, wrought, as chimney plates, stoves, weights, vessels, anvils, and anchors	ad valorem	6 per cent.
iron melted, beaten, and flattened	—	2 —
hoops and bands	—	2 —
caldrons for salt-pits, &c. iron plates	—	2 —
nails	—	2 —
wire	—	2 —
Steel, plates or bars	per ton	—
worked	ad valorem	6 per cent.
Lead, pig, and old lead	per ton	– 4 2¾
minium	—	– 16 11½
worked of all kinds	—	1 19 9½
Linen yarn, of raw hemp and flax for lace		free.
other kinds	ad valorem	½ per cent.
white and twisted	—	5 —
other thread not specified	—	6 —
Machinery, for the use of manufactories	—	6 —
Woollen manufactures, broad cloths, rated at 3*s.* 4*d.* to 6*s.* 8*d.* per yard	per cwt.	1 13 10¼
6*s.* 8*d.* to 13*s.* 4*d.* —	—	2 19 3
13*s.* 4*d.* to 20*s.* —	—	4 4 7
20*s.* to 26*s.* 8*d.* —	—	5 1 7
more than 26*s.* 8*d.* —	—	6 6 11¾
cassimeres, rated at 3*s.* 4*d.*	—	1 13 10¼
3*s.* 4*d.* to 6*s.* 8*d.* —	—	2 19 3
6*s.* 8*d.* to 10*s.* —	—	4 4 7
10*s.* to 13*s.* 4*d.* —	—	5 1 7
above 13*s.* 4*d.* —	—	6 6 11¾
other woollens	—	– 3 4½

BELGIUM.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£. s. d.
Bark, for tanning	per cwt.	– – 3
extract of, for ditto	—	– 1 –
Butter	—	1 – –
Flax, dressed or undressed	—	– – 1
Linseed	—	– – 1
Clover seed	—	– 10 –
Wool, sheep's, not being of the value of 1*s.* the lb.	per lb.	– – –½
being of the value of 1*s.* the lb., or upwards	—	– – 1

BELGIUM—*continued.*

IMPORTS into, and DUTIES LEVIED thereon.

		By Belgian Vessels.	By Foreign Vessels.
		£. s. d.	£. s. d.
Copper manufactures, hammered bars, round or square, caldrons, basins, and sheathing	per cwt.	– 5 2	
wrought, gilt, bronzed, &c.	ad valorem	6 per cent.	
Brass manufactures, wire	per cwt.	– 3 5¼	
Cotton manufactures, bleached	—	3 13 2¾	
printed or dyed	—	4 6 1¾	
tulle, unbleached	ad valorem	8 per cent.	
bleached	—	12 —	
embroidered	—	15 —	
nankins, wide	per piece	– – 2·03	
narrow	—	– – 1·01	
all stuffs not specified	ad valorem	6 per cent.	
Cutlery	—	6 —	
articles not specified	—	10 —	
Iron, pig	per cwt.	– – 1·03	
bars and rods	—	– 5 2	
nails	—	– 5 5	
screws	—	– 8 6¾	
anchors, cast or hammered	—	– 2 9¼	
hammered, sheet, boilers for salt-works or steam-engines, and anvils	—	– 8 11	
hoops	—	– 8 11	
wire	—	– 2 4¾	
Steel, bars, sheets or plates	—	– – 4	
wire	—	– – 5¼	
Linen yarn, single, unbleached, 6,561 yds. and less	—	– 15 5¼	– 16 11¾
above 6,561, and not above 13,122 yds.	—	– 19 6	1 1 5½
above 13,122, and not above 26,244 yds.	—	1 12 6	1 15 1¾
above 26,244 yds.	—	2 10 9½	2 14 3¾
bleached, 6,561 yds. and less	—	1 1 11¼	1 4 –¾
above 6,561, and not above 13,122 yds.	—	1 6 9¾	1 9 2
above 13,122, and not above 26,244 yds.	—	2 3 3½	2 6 3
above 26,244 yds.	—	3 6 2¾	3 10 6½
dyed, 6,561 yds. and less	—	1 3 6¾	1 5 9½
above 6,561, and not above 13,122 yds.	—	1 8 5¼	1 10 10½
above 13,122 and not above 26,244 yds.	—	2 3 3½	2 6 3
above 26,244 yds.	—	3 5 –	3 11 9¾
twisted, unbleached, 6,561 yds. and less	—	– 17 10½	– 19 8
above 6,561, and not above 13,122 yds.	—	1 4 4	1 6 2
above 13,122, and not above 26,244 yds.	—	2 2 3	2 5 4¾
above 26,244 yds.	—	3 7 10	3 12 4¾
bleached, 6,561 yds. and less	—	1 4 9½	1 7 –¼
above 6,561, and not above 13,122 yds.	—	1 12 10¾	1 15 6½
above 13,122, and not above 26,244 yds.	—	2 15 3¼	2 19 –½
above 26,244 yds.	—	4 7 4¼	4 12 8¾
dyed, 6,561 yds. and less	—	1 8 5¼	1 10 10½
above 6,561, and not above 13,122 yds.	—	1 14 11¼	1 17 8½
above 13,122, and not above 26,244 yds.	—	2 15 8½	2 17 4
above 26,244 yds.	—	4 3 3½	4 8 5½
Machinery, for manufactories, steam-engines, and parts thereof, except boilers	—	– 5 5	
Salt, rough	—	– 1 8¾	free.
refined	—	– 13 9½	
Wool, of all kinds, not dyed	—	free.	
dyed	ad valorem	2 per cent.	
Woollen manufactures, stuffs not specified, as valentias, calamancoes, merinos, bombazettes, flannel, &c.	per cwt.	3 13 1¾	
coatings, calmuks, duffels, baizes, castorines, serges, blankets, and similar articles	—	2 10 9½	

DENMARK.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£. s. d.
Bark, for tanning	per cwt.	– – 3
extract of, for ditto	—	– 1 –
Butter	—	1 – –
Corn, wheat (fluctuating duty)	per quarter	from 1 *l.* to 1 *s.*
barley (ditto)	—	„ 11 *s.* to 1 *s.*
oats (ditto)	—	„ 8 *s.* to 1 *s.*
pease and beans (ditto)	—	„ 11/6 to 1 *s.*
Rapeseed	—	– – 1
Wool, sheep's, not being of the value of 1 *s.* the lb.	per lb.	– – –½
being of the value of 1 *s.* the lb. and upwards	—	– – 1

DENMARK—*continued.*

IMPORTS into, and DUTIES LEVIED thereon.

		£.	s.	d.
Coals	per ton	–	3	2¼
Cotton manufactures, white, not including cambrics, muslins, nor any description of hosiery, nor fustians, of 4 *s.* 6 *d.* value and under	per lb.	–	–	6¼
exceeding 4 *s.* 6 *d.* value	—	–	1	–⅝
cambrics, white, under 60 threads per square of ½ inch	—	–	–	3½
from 80 to 100 threads per square of ½ inch	—	–	1	–⅝
above 120 threads per square of ½ inch	—	–	2	1⅝
coloured and printed, of the above numbers of threads, at the ports privileged for their importation	ad valorem	30 per cent.		
muslins, comprising mulmuls, book muslin, cambric muslin, gauze, &c. in so far as they are made of cotton, white, embroidered, or plain: of 50 threads, and under, per square inch	per lb.	–	1	7½
from 70 to 120 threads, and under, per square inch	—	–	4	1¼
above 120 threads, and under, per square inch	—	–	8	2½
coloured and printed, at the ports privileged for their importation	ad valorem	30 per cent.		
hosiery, at the ports privileged for its importation	—	30	—	
knit, fine stockings, the weight of the dozen not above 3 lb. 13⅜ oz.	per lb.	–	1	6½
coarse stockings, the dozen, weighing above 3 lb. 13⅜ oz.	—	–	1	–¾
other kinds of stockings	—	–	1	3½
Iron, pig		free.		
bar and hoop	per ton	–	16	11
cast, as pots, furnaces, stoves, plates, &c.	—	7	3	–½
bolts and nails, of 3 inches long	per lb.	–	–	–⅝
from 4 to 5 inches long	—	–	–	–$\frac{11}{16}$
of 6 inches and above	—	–	–	–⅝
manufactures of iron and steel, not otherwise enumerated, rough	per cwt.	–	3	6½
polished	—	1	3	4
Salt, rock, in blocks	—	–	–	–½
culinary	—	–	1	3¾
medicinal	—	–	1	–¼

SPAIN.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£.	s.	d.
Barilla	per ton	–	5	–
Corkwood	—	–	1	–
Oranges and lemons, in chests and boxes, not exceeding 5,000 cubic inches	per box	–	2	6
over 5,000 cubic inches, and not exceeding 7,300 cubic inches	—	–	3	9
over 7,300 cubic inches, and not exceeding 14,000 cubic inches	—	–	7	6
or every 1,000 cubic inches exceeding 14,000	—	–	–	7½
loose	per 1,000	–	15	–
Olive oil	per ton	2	–	–
Quicksilver	per lb.	–	–	1
Raisins	per cwt.	–	15	–
Spirits, brandy	per gallon	1	2	10
Wine	—	–	5	6
Wool, sheep's, not being of the value of 1 *s.* the lb. thereof	per lb.	–	–	–½
being of the value of 1 *s.* the lb., or upwards	—	–	–	1

IMPORTS into, and DUTIES LEVIED thereon.

		Fixed Value.	By Spanish Vessels.	By Foreign Vessels.	Consumption Duty.
		£. s. d.			
Iron, pigs	per ton	9 10 7½	15 per cent.	20 per cent.	5 per cent.
bars, wedges, and wheelbands, cast, and above $\frac{227}{1000}$ of an inch in thickness	—	23 16 7	40 —	60 —	10 —
plates, square or round, $\frac{227}{1000}$ of an inch, or less, in thickness	—	28 11 11	40 —	60 —	10 —
bands and hoops for coopers and other purposes	—	30 19 7	20 —	26 $\frac{6}{10}$ —	6 $\frac{6}{10}$ —
manufactures, locks, padlocks, with or without keys, and pulleys	per lb.	– 4 3	40 —	60 —	10 —
scythes	per cwt.	2 7 7 $\frac{9}{10}$	15 —	20 —	5 —
screws, large or small, for the arts or manufactures	per lb.	– 2 1½	20 —	26 $\frac{6}{10}$ —	6 $\frac{6}{10}$ —
nails, for the arts or manufactures	—	– 1 3 $\frac{3}{10}$	20 —	26 $\frac{6}{10}$ —	6 $\frac{6}{10}$ —
smoothing irons	—	– – 10¼	20 —	26 $\frac{6}{10}$ —	6 $\frac{6}{10}$ —
springs for coaches and other carriages	—	– 2 1½	20 —	26 $\frac{6}{10}$ —	6 $\frac{6}{10}$ —
small springs for machines and other purposes	—	– 4 3	15 —	20 —	5 —
Steel, bars and plates, not wrought	per cwt.	2 3 11 $\frac{4}{10}$	15 —	20 —	5 —
cast, in bars of all sizes	—	8 15 9 $\frac{6}{10}$	15 —	20 —	5 —
old, and broken up	—	1 6 8¼	20 —	26 $\frac{6}{10}$ —	6 $\frac{6}{10}$ —
Cutlery, table knives and forks, with common handles of whalebone, horn, bone, or wood	per dozen	– 4 3 $\frac{8}{10}$	15 —	20 —	5 —

(*continued*)

SPAIN.—Imports into, and Duties Levied thereon—*continued.*

		Fixed Value.	By Spanish Vessels.	By Foreign Vessels.	Consumption Duty.
		£. s. d.			
Cutlery, table knives and forks, with superior handles of tortoiseshell, thin plates of gold or silver, ivory, or mother-of-pearl	per dozen	– 12 11½	15 per cent.	20 per cent.	5 per cent.
knives, curved or straight, and of different sizes, for manufactures	each	– – 10 3/10	15 —	20 —	5 —
Linen manufactures, plain, partly bleached, or bleached, and handkerchiefs with a similar thread, entirely white, or with only one coloured stripe at the edge, but all with a white ground:					
of and under 11 threads, in 232/1000 of an inch	per cwt.	17 9 4 2/10	25 —	33 3/10 —	8 3/10 —
from 11 to 26 threads, ditto	—	45 9 4 3/10	20 —	26 6/10 —	6 6/10 —
from 26 to 30 threads, and above, ditto	—	247 16 8	15 —	20 —	5 —
plain, dyed, striped, or printed, and handkerchiefs dyed, of the same texture, striped or printed, with a finer thread:					
of and under 11 threads, in 232/1000 of an inch	—	16 19 4 1/10	25 —	33 3/10 —	8 3/10 —
from 11 to 26 threads, ditto	—	51 2 – 9/10	20 —	26 6/10 —	6 6/10 —
from 26 to 30 threads, and above, ditto	—	262 8 1 4/10	15 —	20 —	5 —
white, with or without stripes, and patterns:					
not distinguished by threads, but 33⅓ inches in width	—	27 15 2 9/10	15 —	20 —	5 —
more than 33⅓ inches in width	—	32 10 6 3/4	15 —	20 —	5 —
table linen, damasks, figured, of all widths	—	53 19 6	15 —	20 —	5 —
other kinds, with or without coloured stripes, and of all widths	—	31 16 3 3/10	15 —	20 —	5 —
lace and net, plain, made in frames, or by bobbins, of all qualities and widths, including veils, mantillas, handkerchiefs, and such like articles:					
plain	per lb.	1 1 3	10 —	13 3/10 —	5 —
mixed with gold or silver	—	1 11 10 4/10	10 —	13 3/10 —	5 —
frame or bobbin made	—	2 2 6	10 —	13 3/10 —	5 —
mixed with gold or silver	—	3 3 9	10 —	13 3/10 —	5 —
Machinery, steam-engines, complete, of any power			free.		
steam-engine boilers, of iron, to replace worn out boilers, are also admitted duty free.					
machines for bleaching, spinning, weaving, printing, and stamping, and for the preparatory parts of these operations, as well as for paper making	per lb.	– – 10 2/10	2 per cent.	2½ —	1 3/10 —
Sugar, refined, and candied	per cwt.	5 4 10¼	30 per cent.	45 —	7½ —
Woollen manufactures, plain or worked, striped, or stamped, of all qualities and colours, of 1 yard 30⅔ in. in width, and of all denominations, unless specially named:					
of 22 2/10 in. in width	per yard	– 1 10 3/10	20 —	26 6/10 —	6 6/10 —
of 33⅓ in. in width	—	– 2 3 3/10	25 —	33 3/10 —	8 3/10 —
of 1 yard 8 4/10 in. in width	—	– 2 9½	30 —	45 —	7½ —
of 1 yard 19½ in. in width	—	– 3 8	30 —	45 —	7½ —
of 1 yard 30⅔ in. in width	—	– 4 7 8/10	30 —	45 —	7½ —
serges, plain, or worked, striped, or stamped, of all qualities and colours, of 1 yard 30⅔ in. in width, and of all denominations, unless specially named:					
of 22 2/10 in. in width	—	– 2 3 9/10	25 —	33 3/10 —	8 3/10 —
of 33⅓ in. in width	—	– 2 9½	25 —	33 3/10 —	8 3/10 —
of 1 yard 8 4/10 in. in width	—	– 3 8	25 —	33 3/10 —	8 3/10 —
of 1 yard 19½ in. in width	—	– 5 9 8/10	25 —	33 3/10 —	8 3/10 —
of 1 yard 30⅔ in. in width	—	– 6 11 3/4	25 —	33 3/10 —	8 3/10 —
double cloths, plain or worked, striped, or stamped, of all qualities and colours, such as kerseymeres, and similar stuffs, generally used for trousers:					
of 3¼ of a breadth	—	– 6 11 3/4	20 —	26 6/10 —	6 6/10 —
of more than 3¼ of a breadth	—	1 1 7	30 —	45 —	7½ —
baizes, druggets, milled flannels, ratteens, and strong cloths, as barracans, and similar materials of 7/4 of a breadth	—	– 9 4 3/10	25 —	33 3/10 —	8 3/10 —
figured or variegated, mixed with silk, or other materials, except cotton, generally used for vests, and cloth commonly called mohair (*pelo de cabra*) plain, worked, figured or stamped, of all qualities and colours of 3¼ of a breadth	—	– 4 7 8/10	20 —	26 6/10 —	6 6/10 —
plushes, friezes, shags, carpets, entirely of wool, or mixed with other materials, except cotton, of all qualities and colours, plain, worked, crimpled or stamped, and other similar cloths:					
of ⅔ of a breadth	—	– 4 7 8/10	20 —	26 6/10 —	6 6/10 —
of 33⅓ in. in breadth	—	– 6 11 3/4	20 —	26 6/10 —	6 6/10 —
handkerchiefs, and large shawls, entirely of wool, or mixed with other materials, except cotton, and of all qualities, dimensions, and colours, plain, worked, variegated or stamped:					
woollen handkerchiefs of 33⅓ inches in breadth	each	– 2 8 4/10	20 —	26 6/10 —	6 6/10 —
of 1 yard 8 4/10 inches in breadth	—	– 4 7 8/10	20 —	26 6/10 —	6 6/10 —
of 1 yard 19½ inches in breadth	—	– 7 6 6/10	20 —	26 6/10 —	6 6/10 —
of 1 yard 30⅔ inches in breadth	—	– 11 10½	20 —	26 6/10 —	6 6/10 —

SPAIN.—Imports into, and Duties Levied thereon—*continued.*

		Fixed Value. £. s. d.	By Spanish Vessels.	By Foreign Vessels.	Consumption Duty.
Woollen manufactures, merino handkerchiefs, of 33⅓ inches in breadth	each	– 6 11 3/4	20 per cent.	26 6/10 per cent.	6 6/10 per cent.
of 1 yard 8 4/10 inches in breadth	—	– 10 9 1/2	20 —	26 6/10 —	6 6/10 —
of 1 yard 19½ inches in breadth	—	1 5 10 8/10	20 —	26 6/10 —	6 6/10 —
of 1 yard 30⅔ inches in breadth	—	1 14 6 4/10	20 —	26 6/10 —	6 6/10 —
large shawls of merino or cashmere, called "capucha," made in Europe, of 2 yards 28 inches in length, and 1 yard 11 inches in breadth, with plain, or frame embroidered grounds, woven or imitated borders, and with or without fringes	—	2 11 9 6/10	25 per cent.	33 3/10 —	8 3/10 —

PORTUGAL.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£. s. d.
Corkwood	per ton	– 1 –
Oranges and lemons, in chests and boxes not exceeding 5,000 cubic inches	per box	– 2 6
over 5,000 cubic inches and not exceeding 7,300 cubic inches	—	– 3 9
over 7,300 — and not exceeding 14,000 —	—	– 7 6
for every 1,000 exceeding 14,000		– – 7½
Olive oil	per tun	2 – –
Wine	per gallon	– 5 6
Wool, sheep's, not being of the value of 1*s.* the lb. thereof	per lb.	– – –½
being of the value of 1*s.* the lb. or upwards	—	– – 1

IMPORTS into, and DUTIES LEVIED thereon.

		£. s. d.
Brass and copper manufactures, sheets	per cwt.	– 2 1 9/10
basins, &c.	—	– 7 9 4/10
wire, for various purposes	—	11 4 9 6/10
Butter	—	1 7 8
Cheese	—	1 13 2 4/10
Coal	per ton	– 1 3 4/10
coke	—	1 14 7 1/10
Cotton yarn, unbleached, No. 40 and under	per lb.	– – 3
41 to 80	—	– – 4 1/10
81 to 120	—	– – 7 1/10
121 and above	—	– 1 2 8/10
bleached or dyed, No. 40 and under	—	– – 4 1/10
41 to 80	—	– – 7 1/10
81 to 120	—	– 1 2 8/10
121 and above	—	– 2 5 6/10
Cotton manufactures, gray stouts of and under 14 threads in 27/100 of an inch	—	– – 2 7/10
15 to 24 ditto - ditto	—	– – 3 1/2
25 - ditto, and above ditto	—	– – 5 9/10
white, of and under 14 threads in 27/100 of an inch	—	– – 3
15 to 20 ditto - ditto	—	– – 4 1/10
21 and above - ditto	—	– – 7 1/10
dyed in the thread, of one or more colours, 16 threads and under, in 27/100 of an inch	—	– – 11 6/10
shaped for dresses, shawls, vests, and handkerchiefs	—	– 1 11 7/10
17 threads and upwards	—	– 1 11 7/10
shaped for dresses, shawls, vests, and handkerchiefs	—	– 2 11 6/10
printed or dyed in the piece, stuffs	—	– – 11 8/10
shawls and handkerchiefs	—	– 1 2 8/10
calicoes, white, of 20 threads and under in 27/100 of an inch	—	– – 5 9/10
21 - ditto and upwards	—	– – 9½
muslins, plain, unbleached, proper for printing	—	– – 5 9/10
bleached in pieces or shawls, 20 threads and under	—	– – 11 6/10
21 ditto and above	—	– 1 11 7/10
printed or coloured	—	– 3 2
white twilled cottons, towelling, common damasks, dimities, drills, &c. unbleached	—	– – 8 9/10
printed in one or more colours	—	– – 11 8/10
shawls or handkerchiefs, ditto	—	– 1 5 7/10
coarse articles, "sarjas," of one or more colours	—	– – 11 8/10
cotton velvets	—	– – 9½
bobbinet, plain work	—	– 2 11 6/10
bobbinet or muslin net lace, tambourin handkerchiefs, shawls bordered or frilled	—	– 17 9 4/10
small wares, buttons, fringes, braces, laces, nightcaps, socks, stockings, gloves and other similar articles of cotton only	—	– 1 11 7/10

PORTUGAL.—Imports into, and Duties Levied thereon—*continued.*

		£.	s.	d.
Iron, pigs	per ton	–	8	$7\frac{8}{10}$
bars or sheets	—	–	8	$7\frac{8}{10}$
plates for boilers, chemical and other machines, each plate not exceeding 303½ lbs. in weight	—	2	11	11
anchors, cables, &c.	—	2	11	11
nails and screws of all sorts	—	21	12	5
wares of finer description	—	34	11	11
polished or varnished	—	55	7	$-\frac{3}{10}$
wire, for various purposes	per cwt.	11	1	$4\frac{1}{10}$
Steel, raw, of all sorts	per ton	–	17	$3\frac{6}{10}$
files, to No. 6 inclusive	per cwt.	1	7	$8\frac{1}{10}$
from No. 7 to 20 inclusive	—	–	13	10
all other articles not specially named	—	2	16	$7\frac{7}{10}$
Linen manufactures, brown, not specified	per lb.	–	–	$11\frac{8}{10}$
Irish and Scotch linens, and Hollands duck, bleached	—	–	2	$11\frac{6}{10}$
lawns, or fine linens, and other linens, bleached, not specified	—	–	4	$5\frac{3}{10}$
linens of one or more colours, printed or stamped	—	–	1	$11\frac{7}{10}$
cambrics, fine, of all kinds, in pieces or handkerchiefs	—	1	3	$8\frac{6}{10}$
lace, and lace work of thread and tulle	—	–	15	$9\frac{7}{10}$
stockings, socks, staylaces, buttons, &c.	—	–	1	$11\frac{7}{10}$
Woollen manufactures, carpets, fine or common, in the piece or complete, or mixed with any other material, except silk	—	–	1	$7\frac{2}{10}$
blankets or coverlets, whether mixed with cotton or other material, except silk	—	–	1	$2\frac{2}{10}$
cloths, called chalis, marceline or merino, or mixed with any material, except silk	—	–	8	$10\frac{7}{10}$
shawls and handkerchiefs called chalis, marceline or merino, printed, or mixed with any material, except silk	—	–	11	$10\frac{3}{10}$
cloths, superfine, middling, or common, ladies' cloths, castorinas or fine baizes, druggets, &c.	—	–	1	$7\frac{2}{10}$
bombazettes, de lain dresses, barragons, shalloons, stuffs, and Scotch plaids, generally used for cloaks; also mixed cloths of worsted and cotton, called lustres, and Orleans, plain and figured cotton and worsted linings	—	–	1	$5\frac{7}{10}$
baizes, serges, and drugget cloths	—	–	–	$8\frac{3}{10}$
says, cassinetts, fine druggets, castors, flannels, bunting, and nun's crape	—	–	2	$5\frac{6}{10}$
kerseymeres, plain or worked, of one or more colours, mixed with linen or cotton, but not silk	—	–	2	$5\frac{6}{10}$
shawls and handkerchiefs of kerseymere, with a plain ground or stamped	—	–	1	$11\frac{7}{10}$
hatbands, cords, fringes, tapes, galloons, belts, girths, and similar articles of wool, whether mixed with linen, worsted, cotton, or hair	—	–	3	$5\frac{1}{2}$
hosiery, Guernsey frocks, caps, mitts, &c., whether mixed or not	—	–	2	$11\frac{6}{10}$

TURKEY.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£.	s.	d.
Figs	per cwt.	–	15	–
Madder root	—	–	–	3
Olive oil	per tun	2	–	–
Opium	per lb.	–	1	–
Raisins	per cwt.	–	15	–
Linseed	per quarter	–	–	1
Silk, raw	per lb.	–	–	1
waste	per cwt.	–	1	–
Skins, lamb, undressed, in the wool	per 100 skins	–	–	4
tanned or tawed	ditto	–	5	–
tanned, dyed, or coloured	ditto	–	10	–
dressed in oil	ditto	2	–	–
Valonia	per ton	–	5	–
Wool, sheep's, not being of the value of 1*s.* the lb. thereof	per lb.	–	–	$-\frac{1}{2}$
being of the value of 1*s.* the lb. or upwards	—	–	–	1

IMPORTS into, and DUTIES LEVIED thereon.

		£.	s.	d.
Cotton manufactures, gray calicoes of every description except gray maddapollanes	per lb.	–	–	$1\frac{1}{6}$
calicoes bleached, $\frac{7}{8}$ supers	per piece of 28 yds.	–	–	$2\frac{1}{2}$
white long cloth, 36 inches	ditto – 36 –	–	–	$4\frac{8}{12}$
white printers', 42 inches	ditto – 24 –	–	–	$3\frac{4}{12}$
dyed, and sarsnetted $\frac{7}{8}$	ditto – 28 –	–	–	$2\frac{1}{12}$
printed, navy blues, light ground plates, and all prints of one or two colours, $\frac{7}{8}$	ditto – 28 –	–	–	$3\frac{1}{2}$
of three, four, and five colours, $\frac{7}{8}$	ditto – 28 –	–	–	$5\frac{7}{10}$
cambrics, common, $\frac{6}{4}$	ditto – 12 –	–	–	$2\frac{1}{12}$
$\frac{8}{4}$	ditto – 24 –	–	–	$5\frac{1}{10}$
twilled, called buzin	ditto – 24 –	–	–	$3\frac{6}{10}$
muslins, swaspoor (taujils) 36 inches	ditto – 20 –	–	–	2
44 inches	ditto – 20 –	–	–	$2\frac{7}{10}$
jacconots (mermer) 36 inches	ditto – 20 –	–	–	$2\frac{7}{10}$
44 inches	ditto – 20 –	–	–	$3\frac{1}{10}$

TURKEY.—Imports into, and Duties Levied thereon—*continued.*

	£. s. d.
Cotton manufactures, muslins, printed, all widths and qualities - - - - - per piece of 24 yds.	- - 7 3/10
muslin, book, sacanconti, 44 inches - - - - - - - ditto 10 -	- - 2
handkerchiefs of all kinds - - - - - - - - - - ad valorem	3 per cent.
zebra shawls, blue and white, blue and orange, and green and orange stripes - - - - - - - per piece of 3 1/2 yds.	- - 1 8/10
two covers (fermaish) - - - - - - ditto 3 1/2 -	- - 3
blue ground, pene dresses for Persia - - - ditto 3 1/2 -	- - 2 8/10
blue and yellow grounds with sprigs - - - - ad valorem	3 per cent.
velveteens - - - - - - - - - - - - per piece of 30 yds.	- - 9 3/10
printed - - - - - - - - - - - ditto 30 -	- 1 2 4/10
Cotton yarn - - - - - - - - - - - - - - - - per lb.	- - -4/10
dyed or bleached - - - - - - - - - - - - - - —	- - -6/10
Iron, bars and bolts - - - - - - - - - - - - - - - - per cwt.	- - 3 1/2
sheets (tahta) - - - - - - - - - - - - - - - - —	- - 4 8/10
nail rods (demat) - - - - - - - - - - - - - - - - —	- - 4 2/10
round plates (sutch) - - - - - - - - - - - - - - ad valorem	3 per cent.
wire, common - - - - - - - - - - - - - - - - per cwt.	- - 10 6/10
fine - - - - - - - - - - - - - - - - - - —	- 1 4 1/10
Steel - —	- - 9 7/10
Hardwares and cutlery - - - - - - - - - - - - - - - - ad valorem	3 per cent.
Sugar, refined, in loaf - - - - - - - - - - - - - - - - - per cwt.	- 1 7 4/10
crushed - - - - - - - - - - - - - - - - - - - —	- 1 2 8/10
Woollen manufactures, common cloth, called reft, narrow - - - - per piece of 42 yds. 22 in.	- 1 2
wide - - - - - - ditto 42 - 22 -	- 4 9
called reft albeuf - - - - - - ditto 42 - 22 -	- 9 9
mahoot serails - - - - - - - - - ditto 42 - 22 -	- 6 10 4/10
londrinis, middling and ordinary - - - - - ditto 42 - 22 -	- 4 5 4/10
saya and parangon - - - - - - - - ditto 42 - 22 -	- 18 1 8/10
flannel, common - - - - - - - - - ditto 42 - 22 -	- 1 4
fine - - - - - - - - - - - - - ad valorem	3 per cent.
blankets - - - - - - - - - - - - - - - each	- - 3 6/10
camlets, lastings, &c. 27·9 inches wide - - - - - per piece of 28 yds.	- 1 9 6/10
shallee, plain, narrow ditto - - - - - - ditto 28 -	- - 7 1/2
figured - - - ditto - - - - - - - ditto 28 -	- - 10 8/10
printed, 1 yd. 12·6 in. to 1 yd. 19·8 in. wide - - ditto 28 -	- 2 1 2/10
plain - - - - - ditto - - - - - - ditto 28 -	- 1 9 6/10
figured - - - - ditto - - - - - - ditto 28 -	- 2 -4/10
moreen damask for curtains, all widths - - - - - ditto 28 -	- 2 2 6/10
all cloths not otherwise specified, pay - - - - - - ad valorem	3 per cent.
carpets - - - - - - - - - - - - - - per 27·9 in.	- - 1 3/10

BRAZIL.

IMPORTS therefrom, and DUTIES LEVIED thereon.

	£. s. d.
Cocoa - per lb.	- - 4
paste and chocolate - - - - - - - - - - - - - - - - —	- - 6
Coffee - —	- - 8
Hides, not tanned, tawed, or in any way dressed, dry - - - - - - - - - per cwt.	- - 6
wet - - - - - - - - - - - - —	- - 3
Sugar, brown, or muscovado, or clayed, not being refined - - - - - - - - - —	3 3 -
Tobacco, unmanufactured - - - - - - - - - - - - - - per lb.	- 3 -
manufactured, or cigars - - - - - - - - - - - - - —	- 9 -
snuff - - - - - - - - - - - - - - - - - - —	- 6 -
Wool, cotton, or waste of cotton wool - - - - - - - - - - - - - - —	- 2 11

IMPORTS into, and DUTIES LEVIED thereon.

	Fixed Value. £. s. d.	Duty.
Copper manufactures, sheathing - - - - - - - - - - - per cwt.	10 17 -	15 per cent.
braziers, tinned - - - - - - - - - - per lb.	- 2 5 1/10	—
chocolate or coffee pots - - - - - - - - - —	- 2 5 1/10	—
nails - - - - - - - - - - - - - —	- 1 6 8/10	—
Brass manufactures, handles of various kinds, of 2·16 inches - - - - - per dozen	- 1 7 2/10	—
exceeding 2·16 inches - for every 1·08 in.	- - 9 6/10	—
locks, common, for drawers or cupboards - - - - per dozen	- 10 -	—
pins in the mass - - - - - - - - - - per lb.	- 6 5 3/4	—
in papers or small boxes - - - - - - - - —	- 4 -1/2	—
rings, for curtains, of 1/8 inch - - - - - - - - per gross	- 2 -	—
with screws, for pictures - - - - - - - —	- 12 -	—
with small shields, for desk drawers, &c. - - - per dozen	- 1 7 2/10	—
spurs, with or without leather straps - - - - per dozen pair	2 8 -	—
with screws or springs - - - - - - - —	2 17 7 2/10	—

(*continued.*)

BRAZIL.—Imports into, and Duties Levied thereon—*continued.*

	Fixed Value. £. s. d.	Duty.
Brass manufactures, stirrups - - - - - - - - - - - - per dozen pair	3 12 –	15 per cent.
with springs - - - - - - - - - - ditto -	7 4 –	—
for side saddles - - - - - - - - - - per dozen	4 8 –	—
weights - - - - - - - - - - - - - per lb.	– 4 – ½	—
Butter - - - - - - - - - - - - - - - - - -	– 1 7 4/10	—
Cheese - - - - - - - - - - - - - - - - - -	– 2 – ¼	—
Cotton manufactures, coarse cloth, of 28·08 inches - - - - - - - - - per yard	– 1 4	—
exceeding 28·08 inches - - - - - for every 1·08 inch	– – – ¾	—
cloth, unbleached, of and less than 26 inches - - - - - per yard	– – 5 6/10	—
from 26 to 30¼ inches - - - - - - —	– – 6 4/10	—
from 30¼ to 34½ inches - - - - - - —	– – 7 2/10	—
from 34½ to 43 2/10 inches - - - - - - —	– – 9 6/10	—
from 43 2/10 to 51 8/10 inches - - - - - - —	– 1 –	—
calicoes, of and less than 30¼ inches - - - - per piece of 12 yards	– 8 –	—
from 30¼ to 51 8/10 inches - - - - - - - ditto -	– 11 2 4/10	—
worked, striped, or tamboured, of and less than 51 8/10 inches - - - - - - - - - - - - - per yard	– 1 2	—
coloured, of 26 inches - - - - - - - - - - —	– – 6½	—
exceeding 26 inches - - - - for every 4 3/10 inches	– – 1	—
cloth, plain, in imitation of Brazilian, of and less than 30¼ inches - - - - - - - - - - - - per yard	– – 9 6/10	—
exceeding 30¼ inches - - for every 1·08 inch	– – – 7/10	—
worked or figured, of and less than 26 inches - - - - per yard	– 1 2 4/10	—
exceeding 26 inches - - for every 1·08 inch	– – – 7/10	—
muslins, plain, of 7½ yards - - - - - - - - - per piece	– 12 –	—
common India, or similar thereto - - - - - - per yard	– – 6 4/10	—
of better quality, as 'sannahs,' or similar thereto - - —	– – 8 8/10	—
transparent, plain and common, of and less than 34½ inches - - - - - - - - - —	– – 9 6/10	—
exceeding 34½ inches - - for every 1·08 inch	– – – ½	—
plain and middling, of and less than 34½ inches - - - - - - - - - per yard	– 1 6	—
exceeding 34½ inches - - for every 1·08 inch	– – – ¾	—
plain and fine, of and less than 34½ inches - per yard	– 2 –	—
exceeding 34½ inches - - for every 1·08 inch	– – 1	—
striped, worked, woven, tamboured, white or coloured, common, of and less than 34½ inches - - per yard	– – 9 6/10	—
exceeding 34½ inches - for every 1·08 inch	– – – ½	—
fine, of and less than 34½ inches - - - per yard	– 1 4	—
exceeding 34½ inches - - for every 1·08 inch	– – – ¾	—
figured, French, or similarly worked, common, of and less than 34½ inches - - - - - - per yard	– 1 4	—
exceeding 34½ inches - - for every 1·08 inch	– – – ¾	—
fine, of and less than 34½ inches - - - per yard	– 2 6	—
exceeding 34½ inches - - - for every 1·08 inch	– – 1 4/10	—
Scotch, plain or worked, common, of and less than 34½ inches - - - - - - - - - per yard	– – 9 6/10	—
exceeding 34½ inches - - for every 1·08 inch	– – – ½	—
middling, of and less than 34½ inches - - per yard	– 1 – 8/10	—
exceeding 34½ inches - - for every 1·08 inch	– – – ¾	—
fine, of and less than 34½ inches - - - per yard	– 1 4	—
exceeding 34½ inches - - - for every 1·08 inch	– – 1	—
table cloths, worked or damasked, of and less than 2⅔ yards - each	– 9 7 2/10	—
exceeding 2⅔ yards, for every 8·7 inches	– 1 7 2/10	—
towels or napkins, common - - - - - - - - per dozen	– 4 9 6/10	—
fine - - - - - - - - - - - —	– 12 –	—
fustians, guilted, or common patent - - - - - - per yard	– 1 11 3/10	—
or fine patent - - - - - - - - - —	– 4 9 1/10	—
hose, long, common, for men - - - - - - - per dozen	1 – –	—
fine - - ditto - - - - - - - - - —	2 – –	—
common, for women - - - - - - - - - —	– 12 –	—
middling - ditto - - - - - - - - - —	1 4 –	—
fine - - - ditto - - - - - - - - - —	1 12 –	—
common, for children - - - - - - - - - —	– 11 2 4/10	—
fine - - - ditto - - - - - - - - - —	– 16 –	—
short, common - - - - - - - - - - - —	– 8 –	—
fine - - - - - - - - - - - - - —	– 16 –	—
gloves, short - - - - - - - - - - - - —	– 16 –	—
long - - - - - - - - - - - - - —	1 12 –	—
handkerchiefs, of Scotch muslin, plain or worked, jane or calico, common, of and less than 21 6/10 inches - - —	– 5 7 2/10	—
exceeding 21 6/10 inches - for every 1·08 inch	– – 7 7/10	—
fine, of and less than 21 6/10 inches - - per dozen	– 7 2 4/10	—
exceeding 21 6/10 inches - - - for every 1·08 inch	– – 11½	—
for the pocket, common - - - - per dozen	– 7 2 4/10	—
middling - - - - - —	– 9 7 2/10	—
fine - - - - - - - —	– 14 4 8/10	—
with a red ground, common - - —	– 9 7 2/10	—
middling - - —	– 14 4 8/10	—
fine - - - —	– 19 2 4/10	—
of scarlet calico, of and less than 30¼ inches - - - - - - —	– 19 2 4/10	—
exceeding 30¼ inches - for every 1·08 inch	– 1 2 4/10	—

BRAZIL.—Imports into, and Duties Levied thereon—*continued.*

	Fixed Value.	Duty.
	£. s. d.	
Cotton manufactures, garters, common - - - - - - - - - - - per dozen	- 4 $9\frac{6}{10}$	15 per cent.
fine - - - - - - - - - - - —	- 8 -	—
ginghams, common, of and less than 17¼ inches - - - - per yard	- - $6\frac{4}{10}$	—
exceeding 17¼ inches - - - for every 1·08 inch	- - $-\frac{3}{10}$	—
fine, of and less than 17¼ inches - - - - - per yard	- - $9\frac{7}{10}$	—
exceeding 17¼ inches - - - - for every 1·08 inch	- - $-\frac{3}{10}$	—
for sailors, of and less than 26 inches - - - - per yard	- - 8	—
exceeding 26 inches - - for every 1·08 inch	- - $-\frac{3}{10}$	—
of cotton and linen, of and less than 26 inches - - per yard	- 1 $10\frac{2}{10}$	—
exceeding 26 inches - for every 1·08 inch	- - 1	—
Earthenwares, basins and jugs, white or painted, with scroll gilding - - - - - per pair	- 12 $9\frac{6}{10}$	—
porcelain, white, painted, or embossed, without gilding - - —	- 12 $9\frac{6}{10}$	—
with scroll or foliated gilding - - - - - —	- 19 $2\frac{4}{10}$	—
with scroll or foliated gilding, and painted middling or commonly - - - - - - - - - - —	1 2 $4\frac{8}{10}$	—
gilded, enamelled, or well painted - - - - —	2 - -	—
chamber-pots, white - - - - - - - - - - - each	- 1 $2\frac{4}{10}$	—
scrolled with any colour - - - - - - - —	- 1 $7\frac{2}{10}$	—
painted - - - - - - - - - - - —	- 2 $4\frac{8}{10}$	—
embossed, enamelled or glazed - - - - - - - —	- 3 $2\frac{4}{10}$	—
porcelain, white, painted, or embossed, without gilding - —	- 4 -	—
with scroll or foliated gilding - - - - - —	- 9 $7\frac{2}{10}$	—
with scroll or foliated gilding, painted middling or commonly - - - - - - - - —	- 12 $9\frac{6}{10}$	—
enamelled, well painted, and gilded - - - - —	1 - -	—
cups and saucers, with or without handles, white - - - - per dozen	- 2 $4\frac{8}{10}$	—
painted - - - - - - - - - - - —	- 3 $9\frac{2}{10}$	—
embossed, enamelled, or glazed - - - - - - —	- 6 $4\frac{8}{10}$	—
white or painted, with scroll or foliated gilding - - —	- 12 $9\frac{6}{10}$	—
porcelain, white, painted, or embossed, without gilding —	- 12 $9\frac{6}{10}$	—
with scroll or flowered gilding - - - —	- 19 $2\frac{4}{10}$	—
with scroll or flowered gilding, painted middling or commonly - - - - - - —	1 4 -	—
enamelled, well painted, gilded - - - —	2 17 $7\frac{2}{10}$	—
coffee-pots, white - - - - - - - - - - - - each	- 1 11	—
painted - - - - - - - - - - - - —	- 2 $4\frac{8}{10}$	—
embossed, enamelled, or glazed - - - - - - —	- 4 -	—
black ware, glazed or unglazed - - - - - - —	- 6 $4\frac{8}{10}$	—
white, or painted, with scroll gilding - - - - - —	- 4 -	—
porcelain, white or coloured, painted or embossed, without gilding - - - - - - - - - - —	- 8 -	—
white or coloured, with scroll or flowered gilding - —	- 16 -	—
white or coloured, with scroll or flowered gilding, and painted middling or commonly - - - —	- 19 $2\frac{4}{10}$	—
white or coloured, with scroll or flowered gilding, and well painted - - - - - - - - - —	1 12 -	—
dishes, of any size, white - - - - - - - - - - —	- 1 $2\frac{4}{10}$	—
with covers - - - - - - - - - —	- 2 $4\frac{8}{10}$	—
white, with scrolls of any colour - - - - - - - - —	- 1 $7\frac{2}{10}$	—
with covers - - - - - - - - - —	- 3 $2\frac{4}{10}$	—
painted - - - - - - - - - - - —	- 2 $4\frac{8}{10}$	—
with covers - - - - - - - - - —	- 4 -	—
embossed, enamelled or glazed - - - - - - - —	- 4 -	—
with covers - - - - - - - - - —	- 4 $9\frac{6}{10}$	—
white, with scroll gilding - - - - - - - - —	- 4 -	—
with covers - - - - - - - - - —	- 8 -	—
porcelain, white, painted, or embossed, without gilding - - —	- 4 $9\frac{6}{10}$	—
with covers - - - - - - - - - —	- 8 -	—
with scroll or flowered gilding - - - - - —	- 9 $7\frac{2}{10}$	—
with covers - - - - - - - - - —	- 16 -	—
with scroll or flowered gilding, painted middling or commonly - - - - - - - - —	- 12 -	—
with covers - - - - - - - - - —	1 - -	—
enamelled, well painted, and gilded - - - - —	1 - -	—
with covers - - - - - - - - - —	1 12 -	—
fish drainers, white - - - - - - - - - - - —	- 1 $2\frac{4}{10}$	—
scrolled with any colour - - - - - - - - —	- 1 $7\frac{2}{10}$	—
embossed, painted, or glazed - - - - - - - —	- 2 -	—
porcelain, white, painted, or embossed, without gilding - —	- 4 -	—
painted and gilded in any way - - - - - - —	- 6 $4\frac{8}{10}$	—
milk jugs, white - - - - - - - - - - - —	- - $7\frac{2}{10}$	—
painted - - - - - - - - - - - —	- - $9\frac{6}{10}$	—
white, embossed, enamelled, or glazed - - - - - - —	- 1 $7\frac{2}{10}$	—
black ware, glazed or unglazed - - - - - - —	- 1 $7\frac{2}{10}$	—
porcelain, white, painted, or embossed, without gilding - - —	- 2 -	—
with scroll or flowered gilding - - - - —	- 3 $2\frac{4}{10}$	—
with scroll or flowered gilding, and painted middling or commonly - - - - - - - —	- 4 -	—
enamelled, well painted, or gilded - - - - —	- 6 -	—
plates, shallow or deep, white, of 6½ inches to $10\frac{8}{10}$ inches - - per dozen	- 2 $4\frac{6}{10}$	—
scrolled with any colour, same sizes - - - - - —	- 3 $2\frac{4}{10}$	—
painted, same sizes - - - - - - - - - - —	- 4 -	—
embossed, enamelled, or glazed, same sizes - - - - - —	- 6 -	—
white or painted, with scroll gilding, same sizes - - - - - —	- 9 $7\frac{2}{10}$	—

BRAZIL.—Imports into, and Duties Levied thereon—*continued.*

	Fixed Value. £. s. d.	Duty.
Earthenwares, plates, porcelain, white, painted or embossed, 6½ inches to 10 8/10 inches - per dozen	– 9 7 2/10	15 per cent.
with scroll or foliated gilding, same sizes - - - —	1 4 –	—
painted middling or commonly, same sizes - - - —	1 12 –	—
enamelled, well painted and gilded, same sizes - - —	2 8 –	—
sets of white ware, having 12 cups and saucers, for children - - - per set	– 4 –	—
for every extra dozen of cups and saucers - - per dozen	– 1 –	—
painted or enamelled, having 12 cups and saucers, for children - - - - - - - - per set	– 6 –	—
for every extra dozen of cups and saucers - - - per dozen	– 1 2 4/10	—
embossed or glazed, having 12 cups and saucers, for children - - - - - - - - - per set	– 8 –	—
for every extra dozen of cups and saucers - - per dozen	– 1 7 2/10	—
porcelain, white, having one teapot, one sugar basin, one milk-jug, two cups and saucers, and one plate or dish, for children - - per set	– 4 –	—
painted, gilded, or enamelled, of whatever quality, having the like number of pieces as the preceding, for children - - —	– 8 –	—
white, having one teapot, one sugar basin, one milk-jug, two cups and saucers, and one plate or dish, for two persons - - —	– 8 –	—
gilded, scrolled or flowered, middling or well painted or enamelled, having the like number of pieces as the preceding, for 2 persons —	1 8 –	—
soup tureens, of any size, white - - - - - - - - - each	– 4 9 6/10	—
scrolled with any colour - - - - - - - - —	– 6 4 8/10	—
painted - - - - - - - - - —	8 –	—
embosssed, enamelled, or glazed - - - - - —	– 12 –	—
white or painted, with scroll or foliated gilding - - —	– 12 –	—
porcelain, white, painted, or embossed, without gilding - —	– 12 –	—
with scroll or flowered gilding - - - - —	1 4 –	—
with scroll or flowered gilding, and painted middling or commonly - - - - - - —	1 12 –	—
enamelled, well painted, and gilded - - - —	2 8 –	—
sugar basins, white - - - - - - - - - - - - —	– – 7 2/10	—
painted - - - - - - - - - - - - —	– 1 –	—
embossed, enamelled or glazed - - - - - - —	1 7 2/10	—
black ware, glazed or unglazed - - - - - - —	– 1 7 2/10	—
white, painted, scrolled or gilt-bordered - - - - —	– 2 –	—
porcelain, white, painted, or embossed, without gilding - —	– 2 4 8/10	—
white, scroll or flower gilded - - - - —	– 5 7 2/10	—
white, scroll or flower gilded, and painted middling or commonly - - - - - —	– 6 4 8/10	—
well painted, enamelled, and gilded - - - —	– 10 –	—
teapots, white - - - - - - - - - - - - - —	– 1 2 4/10	—
painted - - - - - - - - - - - - - —	– 1 7 2/10	—
embossed, enamelled or glazed - - - - - - —	– 2 –	—
black ware, glazed or unglazed - - - - - - —	– 3 2 4/10	—
white, or painted with scroll gilding - - - - - - —	– 2 –	—
porcelain, white or coloured, painted or embossed, without gilding - - - - - - - - - —	– 4 –	—
with scroll or flower gilding - - - - - —	– 8 –	—
with scroll or flower gilding, and painted middling or commonly - - - - - - - —	– 9 7 2/10	—
enamelled, gilded, and well painted - - - —	– 16 –	—
Glass wares, drinking glasses for liqueurs, plain (No. 1.) - - - - - - per dozen	– 2 4 8/10	—
common cast, worked or cast, and common German, or similarly worked (No. 2.) - - - - - - - —	– 2 10 ½	—
plain cast or worked, of deep pattern, or plain, common cast or worked (No. 3.) - - - - - - - —	– 3 10	—
common cut, wide or narrow cast, or common cut, and French, or similarly cast (No. 4.) - - - - - —	– 9 7 2/10	—
whole or part cut, with one or more patterns (No. 5.) - —	– 19 2 4/10	—
for wine (not champaign) similar to No. 1, for liqueurs - —	– 2 10 ½	—
No. 2, ditto - —	– 3 10	—
No. 3, ditto - —	– 4 9 6/10	—
No. 4, ditto - —	– 12 –	—
No. 5, ditto - —	1 4 –	—
for champaign, similar to - - - No. 1, ditto - —	– 7 8 1/10	—
No. 2, ditto - —	– 9 7 2/10	—
No. 3, ditto - —	– 11 6 ¼	—
No. 4, ditto - —	– 19 2 4/10	—
No. 5, ditto - —	1 18 4 8/10	—
for beer, similar to - - - - - No. 1, ditto - —	– 6 –	—
No. 2, ditto - —	– 7 2 4/10	—
No. 3, ditto - —	– 9 7 2/10	—
No. 4, ditto - —	– 19 2 4/10	—
No. 5, ditto - —	1 18 4 8/10	—
bottles, round, with glass stoppers, of 8 oz. or less, for medicine - - each	– – 2 8/10	—
of 1 lb. or more than 8 oz., for medicine - - - —	– – 7 2/10	—
of 3 lb. or more than 1 lb. - - - - - - - —	– 1 2 4/10	—
of more than 3 lbs. - - - - - - - for every lb.	– – 7 2/10	—
of any form, with glass stoppers, cut, of 4 oz. or less - - - each	– 1 7 2/10	—
of 6 oz. or more than 4 oz. - - - - - - —	– 4 –	—
of 2 lbs. or more than 6 oz - - - - - - —	– 8 –	—
of 4 lbs. or more than 2 lbs - - - - - - —	– 12 –	—
of 6 lbs. or more than 4 lbs. - - - - - - —	– 16 –	—
of more than 6 lbs. - - - - - for every lb.	– 4 –	—

BRAZIL.—Imports into, and Duties Levied thereon—*continued.*

	Fixed Value. £. s. d.	Duty.
Glass wares, bottles, common, without stoppers, of 6 oz. or less - - - - - per dozen	– 1 11	15 per cent.
of 8 oz. or more than 6 oz. - - - - - - —	– 2 4 8/10	—
of 2 lbs. or more than 8 oz. - - - - - - —	– 4 –	—
of more than 2 lbs. - - - - - - - for every lb.	– – 4 8/10	—
common glass, plain, of 1/11 pint or less - - - - - - each	– – 7 2/10	—
of 3/4 pint, or more than 1/11 - - - - - - - —	– 1 2 4/10	—
of more than 3/4 pint - - - - - - for every 1/11 pint	– – 7 2/10	—
plain, common cast, worked, or common cast and worked, of deep patterns, of 1/11 pint or less - - - - - - - each	– 1 7 2/10	—
of 3/4 pint, or more than 1/11 - - - - - - - —	– 2 4 8/10	—
of more than 3/4 pint - - - - - - for every 1/11 pint	– 1 7 2/10	—
common cut, cast, or common cut and cast, of 1/11 pint or less - - each	– 3 2 4/10	—
of 3/4 pint, or more than 1/11 —	– 6 –	—
of more than 3/4 pt. - for every 1/11 pt.	– 4 –	—
salt-cellars, common glass, plain - - - - - - - - each	– – 2 4/10	—
worked, cast, or common worked, and German, or similarly cast —	– – 3 8/10	—
plain, worked, cast, or common worked, and German, or similarly cast, of deep pattern - - - - - - - —	– – 4 8/10	—
common cut, cast, or common cut and French, or similarly cast —	– – 9 6/10	—
whole or part cut, with one or more patterns - - - - —	– 1 7 2/10	—
shades, for lamps or candlesticks, of any size, plain - - - - - —	– 8 –	—
worked, cut, ground, painted, or of all these kinds - - - - —	– 16 –	—
glass, for mirrors, silvered, thin, of or less than 10·8 inches - - - —	– – 11 1/2	—
of 21·6 inches or more than 16·2 inches - —	– 6 4 8/10	—
of 32·4 inches - „ - 27 inches - —	1 – –	—
of 37·8 inches - „ - 32 4/10 inches - —	1 12 –	—
exceeding 37·8 inches - - for every 1·08 inch	– 4 –	—
thick, of or less than 10·8 inches - - - each	– 2 4 8/10	—
of 21·6 inches or more than 16·2 inches - —	– 14 –	—
of 32·4 inches - „ - 27 inches - —	2 – –	—
of 43·2 inches - „ - 37·8 inches - —	4 16 –	—
of 54 inches - „ - 48·6 inches - —	9 12 –	—
exceeding 54 inches - - for every 1·08 inch	1 – –	—
glass for windows, common - - - - - - - per square foot	– – 3 4/11	—
thick, for skylights, &c. - - - - - - ditto -	– – 11 1/2	—
Iron, in bars - - - - - - - - - - - - - - - per cwt.	– 17 3 1/2	—
in rods - - - - - - - - - - - - - - - —	1 2 1 1/2	—
in sheets - - - - - - - - - - - - - - - —	1 7 8	—
cast kitchen utensils, including foot-stoves, not tinned - - - - - - per lb.	– – 3	—
cast boilers, for engines, not tinned - - - - - - - - —	– – 3 3/4	—
cast or founded kitchen utensils, tinned, including wrought frying-pans - - —	– – 9 3/10	—
cast or founded plates, and articles for fires - - - - - - - - —	– – 5 3/4	—
cast or founded stoves, varnished - - - - - - - - - - —	– – 5 3/4	—
wrought kitchen utensils, tinned - - - - - - - - - - —	– 1 2 1/4	—
Steel, in bars - - - - - - - - - - - - - - - per cwt.	3 9 2 1/4	—
Hardwares and cutlery, bits of iron, tinned - - - - - - - - - per dozen	2 8 –	—
polished - - - - - - - - - —	4 16 –	—
of steel - - - - - - - - - - - —	8 – –	—
bolts, of hard iron, of or less than 5·4 inches - - - - —	– 6 –	—
exceeding 5·4 inches - - - for every 1·08 inch	– – 11 1/2	—
of medium wire, of or less than 13 inches - - - - per dozen	– 11 6 1/4	—
exceeding 13 inches - - for every 1·08 inch	– 1 5 1/4	—
buckles, of iron, for hats - - - - - - - - per gross	– 6 –	—
coffee mills, with iron cases - - - - - - - - each	– 8 –	—
currycombs - - - - - - - - - per dozen	– 4 9 6/10	—
forks, of iron, tinned, for the table - - - - - - per gross	– 16 –	—
gouges, of iron, for carpenters - - - - - - - per dozen	– 7 8 2/10	—
gridirons - - - - - - - - - - - each	– 1 7 2/10	—
handles for trunks or boxes - - - - - - per dozen pair	– 6 4 8/10	—
hatchets, of iron - - - - - - - - - - each	– 2 –	—
hinges, of and less than 1·08 inch - - - - - per dozen pair	– 2 6 3/4	—
from 1·08 inch to 2·16 inches, for every 1/4 inch - ditto -	– – 7 7/10	—
from 2·16 inches to 3·24 inches - ditto - - ditto -	– – 11 1/4	—
exceeding 3·24 inches - - ditto - - ditto -	– 1 3 3/10	—
for hanging sashes or frames - - - - - ditto -	– 4 –	—
hoops, for casks - - - - - - - - - - per cwt.	1 2 1 4/10	—
knives, for shoemakers - - - - - - - - - per dozen	– 2 –	—
pointed, of and less than 5 4/10 inches - - - - —	– 4 9 6/10	—
exceeding 5 4/10 inches - - - for every 1/2 inch	– – 5 3/4	—
for table, with handles of bone, wood, iron, or horn, common - - - - - - - per dozen	– 4 9 6/10	—
with handles ferruled - - - - - —	– 6 4 8/10	—
without handles - - - - - - - —	– 6 4 8/10	—
knives and forks for table, with handles of bone, wood, iron, or horn, common - - - - - per dozen	– 8 –	—
with handles ferruled - - - - —	– 15 2 4/10	—
without handles - - - - - —	– 10 4 8/10	—
with handles of ivory - - - - —	2 – –	—
inferior - - —	1 8 9 6/10	—
without forks - —	1 4 –	—
knives, for carving, with handles of bone, wood, iron, or horn, common - - - - - - - per pair	– 3 2 4/10	—
with handles ferruled - - - - - —	– 6 –	—
with handles of ivory - - - - - —	– 9 2 4/10	—
without handles - - - - - - - —	– 4 –	—

(*continued*)

BRAZIL.—Imports into, and Duties Levied thereon—*continued.*

	Fixed Value.	Duty.
	£. s. d.	
Hardwares and cutlery, penknives, of one blade, common - - - - - - per dozen	- 7 $2\frac{4}{10}$	15 per cent.
best - - - - - - - - —	- 12 $9\frac{6}{10}$	—
having more than one blade - - - - - - - -	25 per cent. additional.	
locks, of iron, japanned, for boxes - - - - - per dozen	- 4 -	15 per cent.
of Oporto iron, or imitation thereof, for boxes - - —	- 12 -	—
for doors - - - —	- 15 $4\frac{3}{10}$	—
common, for drawers or cupboards - - - - - —	- 8 -	—
nails or tacks, of or less than 1 $\frac{8}{10}$ inch - - - - - per lb.	- 1 -	—
from 1 $\frac{8}{10}$ to 3 $\frac{1}{2}$ - - - - - - - —	- - 6	—
exceeding 3 $\frac{1}{2}$ inches - - - - - - - —	- - $2\frac{2}{10}$	—
with brass heads - - - - - - - per gross	- 6 $4\frac{8}{10}$	—
needles, for sewing - - - - - - - - per 1,000	- 3 -	—
for sailmaking or packing - - - - - - - —	1 12 -	—
padlocks, of or less than 2 $\frac{4}{10}$ inches - - - - - per dozen	- 6 $4\frac{8}{10}$	—
from 2 $\frac{4}{10}$ inches to 3 $\frac{1}{4}$ inches - - - - - - —	- 9 $7\frac{2}{10}$	—
exceeding 3 $\frac{1}{4}$ inches - - - - - - - —	- 14 $4\frac{8}{10}$	—
planes, with one chisel - - - - - - - - each	- 3 $2\frac{4}{10}$	—
with two chisels - - - - - - - - —	- 4 -	—
with one chisel, for rabetting - - - - - - —	- 6 -	—
with two chisels, for rabetting - - - - - - —	- 8 -	—
with one chisel, for moulding - - - - - - —	- 2 $4\frac{8}{10}$	—
rakes, for gardens - - - - - - - - - —	- 2 $4\frac{8}{10}$	—
scissors, common, of or less than 6 $\frac{1}{2}$ inches - - - per dozen	- 2 $4\frac{8}{10}$	—
exceeding 6 $\frac{1}{2}$ inches - - - - - —	- 12 $9\frac{6}{10}$	—
polished, of or less than 6 $\frac{1}{2}$ inches - - - - —	- 12 -	—
exceeding 6 $\frac{1}{2}$ inches - - - - - —	1 - -	—
screws, of iron - - - - - - - - - per lb.	- 1 $6\frac{8}{10}$	—
for beds - - - - - - - - per dozen	- 2 $9\frac{6}{10}$	—
with brass heads - - - - - —	- 6 -	—
smoothing irons, cast - - - - - - - - per lb.	- - $3\frac{6}{10}$	—
spades, or hoes - - - - - - - - - —	- - $5\frac{3}{4}$	—
spoons, of iron, tinned, table - - - - - - per gross	- 16 -	—
tea - - - - - - - - —	- 9 $7\frac{2}{10}$	—
kitchen - - - - - - per dozen	- 14 $4\frac{8}{10}$	—
tureen ladles - - - - - - —	- 14 $4\frac{8}{10}$	—
spurs, of iron, tinned, with or without leather straps - per dozen pair	- 15 $4\frac{3}{10}$	—
polished, with or without leather straps - - ditto -	1 5 $7\frac{2}{10}$	—
japanned, with screws or springs - - - ditto -	2 - -	—
polished, with sctews or springs - - - - ditto -	2 8 -	—
of steel, with screws or springs - - - - - ditto -	2 17 $7\frac{2}{10}$	—
stirrups, of iron, tinned, inferior - - - - - - ditto -	- 16 -	—
superior - - - - - - - ditto -	2 8 -	—
polished - - - - - - - - ditto -	3 4 -	—
with springs - - - - - - ditto -	6 8 -	—
for side saddles - - - - - - per dozen	4 8 -	—
of steel - - - - - - - - - per dozen pair	4 - -	—
with springs - - - - - - - - ditto -	8 - -	—
trays, painted or japanned, of and less than 10 $\frac{8}{10}$ inches - for every 1·08 inch	- - 2	—
from 16 $\frac{2}{10}$ to 21 $\frac{6}{10}$ inches - - ditto -	- - $3\frac{8}{10}$	—
from 27 to 32 $\frac{4}{10}$ inches - - ditto -	- - $5\frac{3}{4}$	—
exceeding 32 $\frac{4}{10}$ - - - ditto -	- - $7\frac{7}{10}$	—
Linen manufactures, brown holland, of and less than 26 inches - - - - - per yard	- - $10\frac{4}{10}$	—
exceeding 26 inches - - - - for every 1·08 inch	- - $-\frac{1}{2}$	—
of linen and cotton, of and less than 26 inches - per yard	- - $6\frac{4}{10}$	—
exceeding 26 inches - for every 1·08 inch	- - $-\frac{1}{2}$	—
cambrics, plain, of 7 yards 2 inches - - - - - per piece	3 4 -	—
handkerchiefs, plain, white or printed - - - - each	- 8 -	—
muslin, of and less than 30 $\frac{1}{4}$ inches {per piece of 12 yards - -}	- 12 -	—
51 $\frac{8}{10}$ inches - ditto -	- 16 $9\frac{6}{10}$	—
69 inches - ditto -	1 4 -	—
worked, striped, or tamboured, of and less than 51 $\frac{8}{10}$ inches - per yard	- 1 $10\frac{4}{10}$	—
cloth, common, of and less than 28 inches - - - - - —	- 1 $1\frac{1}{2}$	—
exceeding 28 inches - - - - for every 1·08 inch	- - $-\frac{7}{10}$	—
middling, of and less than 28 inches - - - - - per yard	- 2 $-\frac{7}{10}$	—
exceeding 28 inches - - - - for every 1·08 inch	- - 1	—
fine, of and less than 28 inches - - - - - - per yard	- 2 $6\frac{2}{10}$	—
exceeding 28 inches - - - - for every 1·08 inch	- - $1\frac{2}{10}$	—
of linen and cotton, plain, of and less than 28 inches - - per yard	- - $9\frac{6}{10}$	—
exceeding 28 inches - for every 1·08 inch	- - $-\frac{7}{10}$	—
for sails, Russia, or imitation thereof, narrow, of and less than 36 yards - - - per piece	2 - -	—
wide - - - - - —	2 8 -	—
worked, or common damasked, of and less than 26 inches - per yard	- 1 8	—
exceeding 26 inches, for every 1·08 inch	- - $1\frac{2}{10}$	—
or fine damasked, of and less than 26 inches - - per yard	- 2 8	—
exceeding 26 inches - for every 1·08 inch	- - 2	—
hose, long, common, for men - - - - - - - per dozen	1 12 -	—
fine, for men - - - - - - - - - —	3 4 -	—
common, for women - - - - - - - - —	1 4 -	—
fine, for women - - - - - - - - —	2 8 -	—
common, for children - - - - - - - - —	- 16 -	—

BRAZIL.—Imports into, and Duties Levied thereon—*continued.*

	Fixed Value.			Duty.
	£.	s.	d.	
Linen manufactures, hose, long, fine, for children - - - - - - - - per dozen	1	4	–	15 per cent.
short, common - - - - - - - - - —	–	16	–	—
fine - - - - - - - - - - —	1	12	–	—
Irish linens, common - - - - - - - - - per yard	–	2	–	—
fine - - - - - - - - - - —	–	4	8	—
table cloths, of and less than 2 ⅘ yards - - - - - - each	–	16	–	—
exceeding 2 ⅘ yards - - - - for every 8·7 inches	–	2	–	—
common damasked, of and less than 2 ⅘ yards - - each	1	4	–	—
exceeding 2 ⅘ yards - for every 8·7 inches	–	2	9 6/10	—
fine damasked, of and less than 2 ⅘ yards - - - each	1	12	–	—
exceeding 2 ⅘ yards - - for every 8·7 inches	–	4	–	—
towels or napkins, common - - - - per dozen	–	12	–	—
fine - - - - - —	1	–	–	—
damasked - - - - - —	1	16	–	—
Soap and candles, soap - - - - - - - - - - - per lb.	–	–	5 3/4	—
candles, spermaceti - - - - - - - - - - —	–	2	6 8/10	—
tallow - - - - - - - - - - - —	–	–	10 4/10	—
Woollen manufactures, baizes, of any colour - - - - - - - - - per yard	–	2	8 4/10	—
lustred - - - - - - - - —	–	3	2 8/10	—
of hair - - - - - - - - - - —	–	3	8 1/4	—
Colchester - - - - - - - - - —	–	4	– 1/4	—
barracans, of and less than 26 inches - - - - - - —	–	2	8 4/10	—
exceeding 26 inches - - - - - for every 1·08 inch	–	–	1 3/10	—
blankets, single, of and less than 69 6/10 inches - - - - each	–	4	9 6/10	—
from 69 6/10 to 78 3/10 inches - - - - - —	–	7	2 4/10	—
exceeding 78 3/10 inches - - - - - —	–	8	9 6/10	—
double, of and less than 69 6/10 inches - - - - - —	–	14	–	—
from 69 6/10 to 78 3/10 inches - - - - - —	–	18	–	—
exceeding 78 3/10 inches - - - - - —	1	2	4 8/10	—
scarlet, single, of and less than 69 6/10 inches - - - - - —	–	8	–	—
from 69 6/10 to 78 3/10 inches - - - - - —	–	10	–	—
exceeding 78 3/10 inches - - - - - —	–	12	–	—
double, of and less than 69 6/10 inches - - - - - —	–	18	–	—
from 69 6/10 to 78 3/10 inches - - - - - —	1	2	–	—
exceeding 78 3/10 inches - - - - - —	1	8	–	—
carpets, fine, of and less than 26 inches - - - - per yard	–	7	6 3/10	—
exceeding 26 inches - - - - for every 1·8 inch	–	–	2 7/10	—
common, of and less than 34 ½ inches - - - - per yard	–	3	2 8/10	—
exceeding 34 ½ inches - - - for every 1·08 inch	–	–	1	—
coatings, of any colour but scarlet - - - - - - per yard	–	4	1 1/10	—
scarlet - - - - - - - - - - —	–	5	11 2/10	—
cloths, common - - - - - - - - - - —	–	5	5	—
of a better quality - - - - - - - - - —	–	10	9 4/10	—
middling - - - - - - - - - - —	–	16	2 1/10	—
fine - - - - - - - - - - - —	1	6	11 6/10	—
superfine - - - - - - - - - - —	2	–	5 4/10	—
flannels, of any colour, of and less than 26 inches - - - —	–	1	7 4/10	—
exceeding 26 inches - - for every 1·08 inch	–	–	1	—
of linen and wool, of and less than 26 inches - - per yard	–	1	11 3/10	—
exceeding 26 inches - - for every 1·08 inch	–	–	1 2/10	—
hose, long, common - - - - - - - - per dozen	1	4	–	—
fine - - - - - - - - - - —	2	8	–	—
short, common - - - - - - - - - —	–	12	–	—
fine - - - - - - - - - - —	1	4	–	—
kerseymeres, single, common - - - - - - - per yard	–	3	2 8/10	—
single or double, middling - - - - - —	–	7	6 3/10	—
fine and superfine - - - - —	–	10	9 4/10	—
scarlet, pay 25 per cent. additional.				
merinoes, common, of and less than 21 6/10 inches - - - - per yard	–	5	5	—
exceeding 21 6/10 inches - - - for every 1·08 inch	–	–	2	—
middling, of and less than 21 6/10 inches - - - per yard	–	7	6 6/10	—
exceeding 21 6/10 inches - - - for every 1·08 inch	–	–	2 8/10	—
fine, of and less than 21 6/10 inches - - - - per yard	–	9	8 5/10	—
exceeding 21 6/10 inches - - - for every 1·08 inch	–	–	3 8/10	—
serges, of and less than 26 inches - - - - - - per yard	–	2	1 6/10	—
exceeding 26 inches - - - - - for every 1·08 inch	–	–	1 2/10	—
shalloons, of any colour but the following - - - - - per yard	–	1	8 6/10	—
scarlet, crimson, or red - - - - - - - —	–	2	1 6/10	—
worked or printed - - - - - - - - —	–	2	6 7/10	—

Note.—In addition to the 15 per cent., duties, termed "Expediente" and "Armazanagem," and amounting together to five per cent., are generally levied on the Imports. Thus the Import Duty is virtually 20 instead of 15 per cent.

BRITISH INDIA.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£.	s.	d.
Cassia lignea	per lb.	–	–	1
Castor oil	per cwt.	–	1	3
Cinnamon	per lb.	–	–	3
Coffee	—	–	–	4
Cotton piece goods	ad valorem	5 per cent.		
Cotton wool	per cwt.	–	–	4
Ginger	—	–	5	–
Hemp, dressed	—	–	2	–
Hides, not tanned, tawed, curried, or in any way dressed, dry	—	–	–	2
wet	—	–	–	1
tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled	per lb.	–	–	2
Indigo	per cwt.	–	1	–
Lac dye	—	–	1	–
Linseed	per quarter	–	–	1
Mace	per lb.	–	2	6
Nutmegs	—	–	2	6
Pepper	—	–	–	6
Rhubarb	—	–	–	3
Rice, rough, and in the husk	per quarter	–	–	1
not rough, nor in the husk	per cwt.	–	–	6
Rum	per gallon	–	9	4
Sago	per cwt.	–	1	–
Saltpetre	—	–	–	6
Silk, raw	per lb.	–	–	1
waste	per cwt.	–	–	6
manufactures, silk or satin, plain	per lb.	–	11	–
figured or brocaded	—	–	15	–
gauze, plain	—	–	17	–
striped, figured, or brocaded	—	1	7	6
crape, plain	—	–	16	–
figured	—	–	18	–
velvet, plain	—	1	2	–
figured	—	1	7	6
fancy silk net, or tricot	—	1	4	–
Sugar	per cwt.	1	4	–
Tea	per lb.	–	2	1
Tin, ore and regulus of	per ton	–	10	–
in blocks, ingots, bars, or slabs	per cwt.	–	3	–
Tobacco, unmanufactured	per lb.	–	3	–
snuff	—	–	6	–
manufactured, or cigars	—	–	9	–
Wool, sheep's	—	free.		

IMPORTS into, and DUTIES LEVIED thereon.

	BENGAL.	MADRAS.	BOMBAY.
Apparel and slops	3½ per cent ad valorem	2½ per cent. ad valorem	3½ per cent. ad valorem.
Arms and ammunition	ditto	ditto	ditto.
Beer and ale	ditto	ditto	ditto.
Books, printed	free	ditto	free.
Brass and copper manufactures	3 per cent. ad valorem	free	3 per cent. ad valorem.
Cotton manufactures	3½ per cent. ad valorem	2½ per cent. ad valorem	3½ per cent. ad valorem.
yarn	ditto	ditto	ditto.
Earthenwares	ditto	ditto	ditto.
Glass wares	ditto	ditto	ditto.
Hardwares and cutlery	ditto	ditto	ditto.
Iron and steel	3 per cent. ad valorem	free	3 per cent. ad valorem.
Lead and shot	ditto	ditto	ditto.
Linen manufactures	3½ per cent. ad valorem	2½ per cent. ad valorem	3½ per cent. ad valorem.
Machinery	ditto	ditto	ditto.
Plate and jewellery	3 per cent. ad valorem	free	3 per cent. ad valorem.
Sik manufactures	3½ per cent. ad valorem	2½ per cent. ad valorem	3½ per cent. ad valorem.
Stationery	ditto	ditto	ditto.
Woollen manufactures	2 per cent. ad valorem	free	2 per cent. ad valorem.

BRITISH WEST INDIES.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£.	s.	d.
Cochineal	per cwt.	–	1	–
Cocoa	per lb.	–	–	1
paste and chocolate	—	–	–	2
Coffee	—	–	–	4
Cotton wool	free.			
Indigo	per cwt.	–	1	–
Logwood	per ton	–	2	–
Mahogany	—	–	5	–
Molasses	—			
Pimento	per cwt.	–	5	–
Rum	per gallon	–	9	4
Sarsaparilla	per lb.	–	–	1
Sugar, brown, or Muscovado, or clayed, not being refined	per cwt.	1	4	–
molasses	—	–	9	–

IMPORTS into, and DUTIES LEVIED thereon.

	Antigua.	Barbadoes.	Dominica.	Grenada.	Guiana.	Jamaica.	Montserrat.
Apparel and slops	2½ per cent. ad valorem.	3 per cent. ad valorem.	3½ per cent. ad valorem.	3 per cent. ad valorem.	2½ per cent. ad valorem.	4 per cent. ad valorem.	
Beef and Pork: Beef	—	3*s.* 3*d.* per cwt.	3*s.* per barrel.	8*s.* per barrel of 200 lbs.	—	20*s.* per barrel.	
Pork	—	3*s.* 3*d.* per barrel of not more than 200 lbs.	3*s.* 7*d.* per barrel.	—	—	—	
Beer and ale	—	3*s.* 3*d.* per hogshead of 64 gallons, 2*d.* per doz. bottles.	3½ per cent. ad valorem.	5*s.* per hogshead, 3*d.* per doz. bottles.	—	63*s.* per tun, 6*d.* per doz. bottles.	
Brass and copper manufactures	—	3 per cent. ad valorem.	3½ per cent. ad valorem.	3 per cent. ad valorem.	—	4 per cent. ad valorem.	
Butter and Cheese: Butter	—	2*s.* 6*d.* per firkin of 64 lbs.	2*s.* 4¾*d.* per firkin of 56 lbs.	4*s.* per 100 lbs.	—	4*s.* per firkin of 66 lbs.	
Cheese	—	free	3½ per cent. ad valorem.	4*s.* per 100 lbs.	—	5*s.* per cwt.	
Coals	—	2*s.* per ton	3½ per cent. ad valorem.	3 per cent. ad valorem.	—	6 *d.* per ton	
Cotton manufactures	—	3 per cent. ad valorem.	—	—	—	4 per cent. ad valorem.	2 per cent. ad valorem.
Earthenwares	—	—	—	—	—	—	
Glasswares	—	—	—	—	—	—	
Hardwares and cutlery	—	—	—	—	—	—	
Iron and steel	—	—	—	—	—	—	
Leather	—	—	—	—	—	—	
Linen manufactures	—	—	—	—	—	—	
Machinery	—	—	—	—	—	—	
Soap and Candles:							
Candles, tallow	—	2*s.* 6*d.* per box of 56 lbs.	9½ *d.* per box of 25 lbs.	2*s.* per 100 lbs.	—	1*s.* 6*d.* per box of 56 lbs.	
sperm	—	2*s.* 6*d.* per box of 25 lbs.	1*s.* 9½*d.* per box of 24 lbs.	6*s.* per 100 lbs.	—	3*s.* 6*d.* per box of 56 lbs.	
Soap	—	9*d.* per box of 60 lbs.	4¾*d.* per box of 25 lbs.	1*s.* per 100 lbs.	—	2*s.* per box of 56 lbs.	
Stationery	—	3 per cent. ad valorem.	3½ per cent. ad valorem.	3 per cent. ad valorem.	—	4 per cent. ad valorem.	
Woollen manufactures	—	—	—	—	—	—	

(*continued*)

BRITISH WEST INDIES.—Imports into, and Duties Levied thereon—*continued.*

———	Nevis.	St. Christopher	St. Lucia.	St. Vincent.	Tobago.	Trinidad.	Virgin Islands.	Bahamas.
Apparel and slops	3 per cent. ad valorem.	3 per cent. ad valorem.	3 per cent. ad valorem.	2 per cent. ad valorem.	2½ per cent. ad valorem.	3½ per cent. ad valorem.	free	5 per cent. ad valorem.
Beef and pork	—	1*s.* 6*d.* per 100 lbs.	5*s.* per barrel.	6*s.* per barrel.	4*s.* 2*d.* per 100 lbs.	3*s.* per cwt.	—	2*s.* per cwt.
Beer and ale	—	8*s.* 4*d.* per hhd.; 6¼*d.* per dozen bottles.	1*d.* per gallon; 4*d.* per dozen bottles.	2 per cent. ad valorem.	5 per cent. ad valorem	3½ per cent. ad valorem	—	5 per cent. ad valorem.
Brass and copper manufactures.	—	3 per cent. ad valorem	3 per cent. ad valorem.	—	2½ per cent. ad valorem	—	—	—
Butter and Cheese:								
Butter	—	1*s.* 0½*d.* per 100 lbs.	4*s.* 8*d.* per cwt.	2*s.* per firkin of 64 lbs.	—	—	—	3*s.* per cwt.
Cheese	—	4*s.* 2*d.* per 100 lbs.	—	1*s.* per cwt.	—	—	—	—
Coals	—	3 per cent. ad valorem.	6*d.* per ton	6*d.* per ton	—	—	—	5 per cent. ad valorem.
Cotton manufactures	—	—	3 per cent. ad valorem	2 per cent. ad valorem.	—	2 per cent. ad valorem	—	—
Earthenwares	—	—	—	—	—	3½ per cent. ad valorem	—	—
Glasswares	—	—	—	4 per cent. ad valorem.	—	—	—	—
Hardwares and cutlery	—	—	—	2 per cent. ad valorem.	—	—	—	—
Iron and steel	—	—	—	—	—	—	—	—
Leather	—	—	—	—	—	—	—	—
Linen manufactures	—	—	—	—	—	2 per cent. ad valorem	—	—
Machinery	—	—	—	—	—	3½ per cent. ad valorem.	—	—
Soap and Candles:								
Candles, tallow	—	2*s.* 1*d.* per 100 lbs.	¼*d.* per lb.	1*s.* per box of 56 lbs.	—	—	—	—
sperm, &c.	—	4*s.* 2*d.* per 100 lbs.	1*d.* per lb.	3*s.* per box of 56 lbs.	—	—	—	—
Soap	—	2*s.* 1*d.* per 100 lbs.	1*s.* per cwt.	6*d.* per box of 56 lbs.	—	—	—	—
Stationery	—	3 per cent. ad valorem.	3 per cent. ad valorem.	2 per cent. ad valorem.	—	—	—	—
Woollen manufactures	—	—	—	—	—	—	—	—

BRITISH NORTH AMERICAN COLONIES.

IMPORTS therefrom, and DUTIES LEVIED thereon.

	£.	s.	d.
Ashes, pearl and pot	free.		
Furs, bear — per skin	—	2	—
beaver, undressed — —	—	—	2
deer, undressed — —	—	—	½
dog, in the hair, not tanned, tawed, or in any way dressed — per dozen skins	—	—	1
elk, undressed — per skin	—	—	3
ermine, undressed — per dozen skins	—	—	3
dressed — ditto	—	1	—
fox, undressed — per skin	—	—	3
tails, undressed — each	—	—	1
lynx, undressed — per skin	—	—	3
marten, undressed — —	—	—	2
tails, undressed — per 100	—	1	3
mink, undressed — per dozen skins	—	—	6
dressed — per skin	—	—	3
musquash, undressed — per 100 skins	—	—	6
racoon, undressed — per dozen skins	—	—	9
seal, in the hair, not tanned, tawed, or in any way dressed — per skin	—	—	4
of British taking, imported direct from the fishery or a British possession — per dozen skins	—	—	1
wolf, undressed — ditto	—	1	—
tawed — per skin	—	2	6

BRITISH NORTH AMERICAN COLONIES.—Imports therefrom, and Duties Levied thereon—*continued.*

	£.	s.	d.
Oil, train, the produce of fish or creatures living in the sea, taken and caught by the crews of British vessels, and imported direct from the fishery, or from any British possession, in a British vessel - - - - - - - - - - - - - - - - per tun	–	1	–
of foreign fishing - - - - - - - - - - - - - - - - —	6	–	–
Timber, deals, battens, boards, or other timber or wood, sawn or split, and not otherwise charged with duty - - - - - - - - - - per load of 50 cubic feet	–	2	–
lathwood - - - - - - - - - - - - - - per fathom of 216 cubic feet	–	1	–
spars or poles, under 22 feet in length, and under 4 inches in diameter - - - - - per 120	–	–	6
22 feet in length and upwards, and under 4 inches in diameter - - - —	–	1	–
of all lengths, 4 inches, and under 6 inches in diameter - - - - —	–	2	–
staves - - - - - - - - - - - - - - - - - - - per load of 50 cubic feet	–	2	–
timber or wood, not sawn, split, or otherwise dressed, except hewn, and not otherwise specified - - - - - - - - - - - - - ditto - -	–	1	–
Wheat, the produce of Canada - - - - - - - - - - - - - - per quarter	–	1	–
flour - ditto - - - - - - - - - - - - - - - - per barrel of 196 lbs.	–	–	7 4/25
the produce of other British possessions in America, (fluctuating duty) - - - - per quarter	from 5 s. to 1 s.		
flour - - - ditto - - - - - - - - (ditto - - - - per barrel of 196 lbs.	from 3/0·3 to 1/7·7		

IMPORTS into, and DUTIES LEVIED thereon.

——	Bermuda.	Canada.	Cape Breton.	New Brunswick.	Newfoundland.	Nova Scotia.	Prince Edward's Island.
Apparel and slops - -	- 3 per cent. ad valorem.	- 5 per cent. ad valorem.	- 5 per cent. ad valorem.	2½ per cent. ad valorem.	3½ per cent. ad valorem.	- 5 per cent. ad valorem.	5 per cent. ad valorem.
Brass and copper manufactures.	—	—	- 5 per cent. ad valorem; copper for machinery, free.	—	—	- 5 per cent. ad valorem; copper for machinery, free.	
Coals - - - - -	—	—	- free -	- free -	1 s. per ton.	- free -	
Cordage - - - -	—	—	—	—	3½ per cent. ad valorem.	—	
Cotton manufactures - -	—	—	- 5 per cent. ad valorem.	2½ per cent. ad valorem.	—	- 5 per cent. ad valorem.	
Earthenwares - - -	—	—	—	—	—	—	
Glasswares - - - -	—	—	—	—	—	—	
Hardwares and cutlery - -	—	—	—	—	—	—	
Iron and steel - - iron	—	—	free - -	- free -	—	free - -	
steel	—	—	- 5 per cent. ad valorem.	—	—	- 5 per cent. ad valorem.	
Leather - - - -	—	—	—	2½ per cent. ad valorem.	—	—	
Linen manuufactures - -	—	—	—	—	—	—	
Painters' colours - - -	—	—	—	—	—	—	
Salt - - - - -	—	1 s. per ton	free - -	—	free - -	free - -	free.
Silk manufactures - -	—	- 5 per cent. ad valorem.	- 5 per cent. ad valorem.	—	3½ per cent. ad valorem.	- 5 per cent. ad valorem.	5 per cent. ad valorem
Soap and Candles:							
Soap - - - - -	—	—	—	—	—	—	
Candles - tallow -	—	—	—	—	—	—	
sperm, &c.	—	—	7½ per cent. ad valorem.	—	—	7½ per cent. ad valorem.	
Stationery - - - -	—	—	- 5 per cent. ad valorem.	—	—	- 5 per cent. ad valorem.	
Sugar, refined - - -	—	2 d. per lb.	8 s. per cwt.	—	5 s. per cwt.	8 s. per cwt.	
Tin wares - - - -	—	- 5 per cent. ad valorem.	- 5 per cent. ad valorem.	—	3½ per cent. ad valorem.	- 5 per cent. ad valorem.	
Woollen manufactures - -	—	—	—	—	—	—	

AUSTRALIA.

IMPORTS therefrom, and DUTIES LEVIED thereon.

		£.	s.	d.
Bark, for tanning	per cwt.	–	–	1
extract of, for ditto	—	–	–	1
Hides, not tanned, tawed, or in any way dressed, dry	—	–	–	2
wet	—	–	–	1
tawed, curried, or in any way dressed, not being varnished, japanned, or enamelled	per lb.	–	–	2
whole, cut, rounded, or trimmed, or pieces thereof, not cut into shapes, tanned, but not otherwise dressed	—	–	–	1
Oil, train, and blubber, the produce of fish or creatures living in the sea, taken and caught by the crews of British vessels, and imported direct from the fishery, or from any British possession, in a British vessel	per tun	–	1	–
of foreign fishing	—	6	–	–
spermaceti, of the same description as train and blubber above	—	–	1	–
of foreign fishing	—	15	–	–
Seal skins, in the hair, not tanned, tawed, or in any way dressed	per skin	–	–	4
of British taking, imported direct from the fishery, or a British possession	per dozen skins	–	–	1
Whale fins, of British taking, imported direct from the fishery, or from any British possession, in a British ship	per tun	1	–	–
otherwise taken	ad valorem	20 per cent.		
Wool, sheep's		free.		

IMPORTS into, and DUTIES LEVIED thereon.

	New South Wales.	New Zealand.	South Australia.	VanDiemen's Land.	Western Australia.
Apparel and slops	free	free	free	free	free.
Beef and pork	—	—	—	—	—
Beer and ale	—	—	10 per cent. ad valorem.	—	—
Books, printed	—	—	free	—	—
Brass and copper manufactures					
Butter and cheese					
Cotton manufactures					
Earthenwares					
Glasswares					
Hardwares and cutlery					
Iron and steel					
Lead and shot					
Leather					
Linen manufactures					
Machinery					
Painters' colours					
Silk manufactures					
Soap and candles					
Stationery					
Sugar, refined	5 per cent. ad valorem.	5 per cent. ad valorem.	5 per cent. ad valorem.	—	—
Woollen manufactures	free	free	free	—	—

Note—The Duties here specified as being levied in the several British Possessions, apply only to articles being the growth, produce, or manufacture of the United Kingdom.

Statistical Department, Board of Trade,
21 March 1844.

G. R. Porter.

AN

EXPOSITORY STATEMENT

OF

THE CONSUMPTION OF IMPORTED COMMODITIES

WITHIN

THE UNITED KINGDOM,

AND OF THE OPERATION OF

THE CUSTOMS DUTIES

ON SUCH CONSUMPTION,

IN TWO YEARS PRECEDING, AND IN TWO YEARS FOLLOWING THE ESTABLISHMENT OF

THE NEW TARIFF,

UNDER ACT 5 & 6 VICT. CAP. 47,—ANNO 1842.

Presented to both Houses of Parliament by Command of Her Majesty.
1845.

LONDON:

PRINTED BY T. R. HARRISON, ST. MARTIN'S LANE.

1845.

ABSTRACT of the following Statement, shewing the Net Annual Produc
in two Years preceding and in two Years following the establishment of th

		A. Articles in a raw state to be used in Manufactures *			B. Articles partially Manufactured		
		Number of Articles	Mean Annual Produce of Duties		Number of Articles	Mean Annual Produce of Duties	
			In two Years preceding the establishment of the New Tariff	In two Years following the establishment of the New Tariff		In two Years preceding the establishment of the New Tariff	In two Years following the establishment of the New Tariff
			£	£		£	£
Articles producing under the operation of the New Tariff.	Schedule Less than £100 each of Customs Duty, per annum I.	144	9,817	2,517	54	887	656
	From £100 to £500 each . . . . . II.	45	36,665	11,279	19	6,536	5,043
	From £500 to 1,000 each . . . . . III.	16	24,542	11,213	5	6,712	3,571
	From £1,000 to £10,000 each . . . . IV.	28	322,881	78,373	11	40,835	32,814
	From £10,000 to £50,000 each . . . . V.	6	145,187	110,334	5	179,357	95,635
	From £50,000 to £100,000 each . . . VI.	2	148,165	157,659	....	.....	.....
	£100,000, and upwards, each . . . . VII.	3	1,507,627	1,043,466	1	816,902	513,769
Articles exempted from Duty or Prohibited under the New Tariff		VIII. 8	196	.....	....	.....	.....
		252	2,195,080	1,414,841	95	1,051,229	651,488

* A.—The limits of this Class have been so far
of preparation.

† D.—Into this Class have been thrown, not
entirely as the Food of Cattle; and others, such as

Inspector General's Office,
Custom House, London,
26th December, 1844.

WILLIAM IRVING,
Inspector General of Imports and Export

the Duties of Customs on all Articles imported into the United Kingdom,

ew Tariff (5 & 6 Vict. Cap. 47).

C. Articles wholly Manufactured		D. Articles of Food †			E. Articles not properly belonging to any of the foregoing heads			TOTAL			
Mean Annual Produce of Duties		Number of Articles	Mean Annual Produce of Duties		Number of Articles	Mean Annual Produce of Duties		Number of Articles	Mean Annual Produce of Duties		
In two Years preceding the establishment of the New Tariff	In two Years following the establishment of the New Tariff		In two Years preceding the establishment of the New Tariff	In two Years following the establishment of the New Tariff		In two Years preceding the establishment of the New Tariff	In two Years following the establishment of the New Tariff		In two Years preceding the establishment of the New Tariff	In two Years following the establishment of the New Tariff	
£	£		£	£		£	£		£	£	
3,393	2,007	46	990	1,158	91	3,950	1,702	448	19,037	8,040	
10,208	7,620	15	4,148	3,988	27	14,415	6,531	137	71,972	34,461	
23,260	13,030	6	3,546	4,444	6	10,972	4,000	50	69,032	36,258	
85,767	92,673	28	71,803	78,419	15	49,432	35,213	109	570,718	317,492	
117,049	114,084	7	120,169	136,773	2	145,229	54,744	25	706,991	511,570	
.....	.....	3	240,841	237,944	....	.....	.....	5	389,006	395,603	
239,893	246,111	12	18,246,120	19,614,116	....	.....	.....	17	20,810,542	21,417,462	
.....	.....	4	.....	.....	8	.....	.....	22	196	.....	
479,570	475,525	121	18,687,617	20,076,842	149	223,998	102,190	813	22,637,494	22,720,886	

For a specification of the Receipt on the respective Articles, see the following pages.

xtended as to include some Articles which, though not strictly in a raw state, have undergone only a slight degree

nly those Articles which contribute immediately to Human Subsistence, but also some which are used chiefly or Spices, Wine, and Tobacco, which properly belong to the Class of Condiments or Stimulants.

SCHEDULE I.

ARTICLES

PRODUCING, UNDER THE OPERATION

OF THE

NEW TARIFF,

LESS THAN £100 EACH PER ANNUM

OF

CUSTOMS' DUTY.

SCHEDULE I. Articles producing less than

A.—*Articles imported in a Raw State to be used in Manufactures.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839 [See Note 1.]	1841	1843	1844
Alganobilla	*cwt. qr. lb.*	.. ..	.. ..	2,250 0 0	7,024 0 14
Alkanet Root	„	1010 0 15	115 1 1	264 2 2	325 1 14
Alum	„	1 0 14	.. ..	24 0 20	.. ..
—— Roch	„	9 1 10	9 3 4	.. ..	.. ..
Amber, Rough	„	7 0 20	4 2 21	29 1 1	0 0 20
Amboyna Wood, of and from British Possessions	*tons.cwt.qr.lb.*	5 15 3 13	1 7 3 11	.. ..	.. ..
of or from Foreign Countries	„			4 0 0 19	0 8 3 22
Antimony, Ore of	*tons*	710	617	463	595
—— Crude, of and from British Possessions	*cwt. qr. lb.*	.. ..	.. ..	4 2 17	.. ..
of or from Foreign Countries	„	.. ..	.. ..	740 2 23	218 1 6
Arsenic, of and from British Possessions	„	174 1 17	306 2 11	.. ..	.. ..
of or from Foreign Countries	„			190 3 16	238 0 26
Ashes, Soap, Weed and Wood— of and from British Possessions	„	2618 2 21	643 0 3	.. ..	.. ..
of or from Foreign Countries	„			228 1 9	.. ..
—— not enumerated; of and from British Possessions	*value*	£9 5 0	£0 3 0	.. ..	.. ..
of or from Foreign Countries	„			£20 0 0	£183 2 0
Asphaltum or Bitumen Judaicum	*tons*	1481	267	144	255
Basket Rods, Peeled	*bundles*	.. ..	340	1,213	920
Unpeeled	„			94	2
Beef Wood, from New South Wales	*tons cwt. qr. lb.*	33 12 2 17	.. ..	.. ..	.. ..
of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	1 12 3 18	.. ..

Note 1.—An alteration in the Rates of Duty upon a few of the minor Articles having taken place under Act 1 and 2 Vict., cap. 113 (16th August, 1838), and the effect of such alteration having been to disturb the ordinary course of the Entries, it has been advisable with respect to the Articles thus affected, to substitute the Consumption and Receipts of the Year ending 5th January, 1840, for those of the Year ending 5th January, 1839.

Note 2.—An additional Duty of one-fifth was levied on Goods imported in Belgian Vessels, in each of the four Years included in this Account, and a like Duty on Goods imported in Portuguese Vessels in the first and second of those Years.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840) [See Note 2.]			Average Prices of the Articles (exclusive of Duty) [See Note 3.]	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839 [See Note 1.]	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. ..	30 6 10	92 4 4	0 1 0 From 16 Dec. 1841.	0 0 3 From 14 Mar. 1843.	per cwt.		
101 0 3	11 18 7	13 17 9	17 2 11	0 2 0	0 1 0	„	1 2 8	1 3 0
0 19 8	.. ..	2 12 5	.. ..	0 17 6	0 2 0	„		
5 8 11	5 19 10	.. ..	.. ..	0 11 8	0 2 0	„	0 11 3	
20 2 0	13 2 6	Excess of Repayments 1 11 3	0 0 10	2 16 0	0 5 0	„	67 4 0	
65 8 10	14 11 1	.. .. 4 4 4	.. .. 0 19 11	10 0 0	0 5 0 1 0 0	per ton	27 10 0	
36 13 3	32 6 1	24 9 2	31 8 11	0 1 0	0 1 0	„	7 13 8	12 10 0
.. ..	.. ..	0 2 5 77 19 8	.. .. 22 19 6	0 8 0	0 0 6 0 2 0	per cwt.	0 16 0	1 14 11
69 19 3	131 3 10	.. .. 14 1 9	.. .. 12 10 3	0 8 0	0 0 6 0 1 0	„	2 0 9	
218 4 5	56 5 3	.. .. 6 14 5	.. ..	0 1 8	free 0 0 6	„	0 12 6	
1 4 7	0 0 7	.. .. 1 1 0	.. .. 9 12 3	20 0 0	free 5 0 0	per cent. ad valorem		
77 19 7	13 15 4	8 9 9	13 10 4	0 1 0	0 1 0	per ton	3 10 0	
.. ..	17 16 8	31 17 11 1 5 3	24 3 0 0 0 6	0 1 0	0 0 6 0 0 3	Per Bundle not exceeding 3 feet in circumference at the Band.	0 6 6	
8 8 2	.. ..	.. .. 0 6 0 0 8 8	.. ..	0 5 0	.. .. 0 2 6 0 5 0	per ton		

Note 3.—The Average Price for the Year 1840 is exhibited in every instance in which it could be ascertained from authentic and sufficient data.—In some cases, however, the insertion of any such Price has been found impracticable, either on account of the Article being imported very rarely, or in very small quantities, or only for private use, so that its marketable value is unknown;—or by reason of its embracing many varieties of sort and quality, bearing no determinate proportion in quantity to the aggregate;—or because, under some general designation, it includes Commodities differing materially in their specific character, as well as in the cost of production.

The Average Price in October 1844 has been ascertained for a comparatively small number of the Articles comprehended in the Statement.

A.—*Articles imported in a Raw State to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Berries, unenumerated, commonly made use of for chemical processes .. .. *tons*	.. ..	.. ..	177	1490
Blackwood, of and from British Possessions.. *tons cwt. qr. lb.*	83 8 1 22	167 0 0 17	93 16 2 20	7 17 2
of or from Foreign Countries .. „			0 0 3 7	.. ..
Borax or Tincal, unrefined,—				
of and from British Possessions .. „	160 10 2 23	129 7 0 17	87 18 1 4	28 6 1 2
of or from Foreign Countries .. „			2 7 1 7	.. ..
Brazil Wood .. .. „	21 2 0 20	35 5 2 1	782 4 1 7	740 0 3 1
Braziletto Wood, from British Possessions .. „	65 4 2 2	3 0 0 0	102 13 3 3	80 17 1 2
from other parts.. .. „	.. ..	.. ..		
Canes, Bamboo .. .. *number*	305,820	53,852	40,838	112,083
——— Reed .. .. „	222,712	152,817	168,445	245,399
Chip or Willow, for Platting .. .. .. *cwt. qr. lb.*	.. ..	.. ..	0 0 10	.. ..
Cinnabaris, Nativa .. .. „	.. ..	.. ..	.. ..	.. ..
Coals, Culm, and Cinders,—				
of and from British Possessions .. *tons cwt. qr. lb.*	6 2 1 9	5 13 2 6	.. ..	126 0 0
of or from Foreign Countries .. „			10 3 2 21	37 0 1
Cobalt .. .. „	9 2 0 1	11 2 1 21	10 10 3 15	4 11 3 1
——— Ore of .. .. *value*	.. ..	.. ..	£274 0 0	£1972 15 0
Coir, old, and fit only to be made into Mats .. *tons cwt. qr. lb.*	203 16 1 21	161 0 0 15	.. ..	.. ..
Coir Rope and Junk, old and new, cut into lengths not exceeding 3 feet each .. „	.. ..	.. ..	81 11 3 22	266 7 3
Coral, in fragments, of and from British Possessions .. *lb.*	395	18	.. ..	.. ..
of or from Foreign Countries .. „			41	60
——— Whole, Unpolished				
of British fishing or taking .. .. „	.. ..	.. ..	.. ..	.. ..
otherwise imported .. .. .. „	5	.. ..	.. ..	.. ..
of and from British Possessions .. „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. .. „	.. ..	.. ..	.. ..	.. ..
Crystal, rough, of and from British Possessions .. *value*	£41 17 0	£46 5 0	.. ..	.. ..
of or from Foreign Countries .. „			£151 0 0	£294 7 0
Down, of and from British Possessions .. .. *lb.*	1182	1262	5	282
of or from Foreign Countries .. .. .. „			1085	906
Feathers, Ostrich, Undressed .. .. „	3466	3799	4620	3103
——— Paddy Bird .. .. „	46	55	129	86
———Unenumerated, undressed .. .. .. *value*	£149 8 0	£15 16 0	£327 16 6	£111 14 6

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842.		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. ..	9 17 4	68 8 3	2 0 0 As Drugs unenumerated	0 1 0	per ton.		
166 19 0	342 16 4	26 10 11 0 0 11	2 1 7	2 0 0	0 5 0 1 0 0	"	11 0 0	
710 14 4	633 7 3	5 6 3 2 6	4 12 8	4 0 0	0 0 6 0 1 0	„	44 11 8	44 0 0
42 18 6	75 13 4	82 11 10	82 17 10	2 0 0	0 2 0	„	(*a*) 25 0 0	
9 4 6	0 9 5	10 15 8	8 9 10	0 3 0 0 4 6	0 2 0	„	8 1 0	7 8 0
81 6 8	28 12 7	7 2 0	3 19 11	0 5 0	0 0 6	per 1000	(*b*) 5 0 0	
55 14 8	39 12 11	44 4 5	65 13 8	0 5 0	0 5 0	„	6 10 0	
.. ..	.. ..	0 0 1	.. ..	As Goods unenumerated	0 0 1	per cwt.		
.. ..	.. ..	.. ..	.. ..	0 9 4	0 1 0	„	22 8 0	
12 4 9	11 7 3	.. .. 0 10 8	3 6 6 1 19 1	2 0 0	0 0 6 0 1 0	per ton		
9 1 11	11 10 4	2 15 7	1 4 5	1 0 0	0 5 0	„	280 0 0	
.. ..	.. ..	2 17 7	20 14 3	As Ore unenumerated.	1 0 0	per cent. ad val.		
50 18 8	41 9 6	.. ..	.. ..	0 5 0	As old Rags, Junk, &c.	per ton	17 1 8	
.. ..	.. ..	2 2 10	7 0 10	.. ..	0 0 6	„		
0 19 0	0 18 0	.. .. 0 7 1	.. .. 0 10 6	0 1 0	0 0 1 0 0 2	per lb.	0 0 9	
.. ..	.. ..	.. ..	.. ..	0 0 6	.. ..	„		
1 7 6	.. ..	.. ..	.. ..	0 5 6	.. ..	„	(*c*)	
.. ..	.. ..	.. ..	.. ..	.. ..	0 0 6	„		
.. ..	.. ..	.. ..	.. ..	.. ..	0 5 6	„		
8 7 4	9 14 3	.. .. 7 18 6	.. .. 15 9 1	20 0 0	2 10 0 5 0 0	p. cent. ad val.		
73 17 6	81 7 4	0 3 4 71 5 6	9 5 1 59 9 4	0 1 3	0 0 7½ 0 1 3	per lb.	0 1 7	0 1 4
182 0 7	204 9 4	23 2 9	17 17 10	0 1 0	0 0 1	per lb.	White 1 19 0 Black 0 3 6	
3 17 6	6 12 2	12 11 8	12 11 9	0 1 0	0 1 0	per lb.	(*d*)	
17 18 10	1 13 1	18 1 2	4 5 9	10 0 0	5 0 0	per cent. ad val.		

(*a*) *Brazil Wood*, 1840; Average Price stated by [Estimate.—Extreme Prices £8 and £128 per ton.
(*b*) *Canes, Bamboo*, 1840; Ditto . . . . . .—Ditto . . £1 1*s.* and £6 5*s.* per 1000.
(*c*) *Coral, Whole, Unpolished*, 1840; Average Price uncertain.—Ditto . . 12*s.* and £3 per lb.
(*d*) *Feathers, Paddy Bird*, 1840; Ditto . . . .—Ditto . . £2 and £112 per lb.

A.—*Articles imported in a Raw State to be used in Manufactures.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Flocks, of and from British Possessions	*cwt. qr. lb.*	.. ..	0 0 20	.. ..	.. ..
of or from Foreign Countries	„			6 0 24	0 0 1
Gallic Powder (from 6th June, 1844)	*tons cwt. qr. lb.*	.. ..	.. ..	.. ..	5 17 0 27
Gamboge	*cwt. qr. lb.*	99 0 22	83 0 19	68 2 25	125 1 23
Glue, Clippings or Waste of any kind fit only for making Glue	*value*	£2,682	£1,331	£3,907	£2,351
Gum Animi	*cwt. qr. lb.*	837 1 8	1,172 1 22	1,193 2 25	1,540 1 11
—— Copal	„	955 3 13	447 0 10	1,358 1 20	851 3 21
—— Benjamin	„	107 1 0	70 3 1	.. ..	.. ..
—— Mastic	„	343 0 15	239 2 27	339 0 24	199 0 17
Gypsum, of and from British Possessions	*tons. cwt. qr. lb.*	29 16 0 0	10 0 0 0	9 2 0 0	5 11 2 2
of or from Foreign Countries	„	35 2 3 19	70 10 1 24	18 2 0 19	23 7 3 1
Hair, Camel Hair or Wool, of and from British Possessions	*lb.*	.. ..	2	.. ..	.. ..
of or from Foreign Countries	„	12	266	10	1,059
—— Cow, Ox, Bull or Elk,—					
of and from British Possessions	*cwt. qr. lb.*	1014 3 0	1,310 1 22	.. ..	47 1 0
of or from Foreign Countries	„			1,260 0 2	1,053 1 19
Heath for Brushes	„	.. ..	3 1 2	.. ..	.. ..
Hones	*number*	6,473	4,497	4,995	9,059
Hoofs of Cattle	*value*	£775	£996	2,492	2,583
Horns, Horn Tips, and Pieces of Horns	*tons*	820	936	1,336	1,779
Jet	*lb.*	.. ..	.. ..	3	1
Iron, Ore, of and from British Possessions	*tons cwt. qr. lb.*	176 4 1 9	14 19 0 12	39 14 3 24	0 9 0 1
of or from British Countries	„			105 4 3 5	14 19 3 1
—— Pig, of and from British Possessions	„	50 15 3 7	848 16 0 15	513 11 2 27	93 8 2 2
of or from Foreign Countries	„	100 0 0 25	69 6 1 5	8 10 3 14	0 1 1 1
—— Old Broken and Old Cast Iron,—					
of and from British Possessions	„	286 0 2 3	157 3 2 0	152 12 3 4	120 0 2 1
of or from Foreign Countries	„			71 8 0 1	92 1 1 1
King Wood, of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	60 1 1 9	61 18 1 2
Lac, viz., Sticklack	*cwt. qr. lb.*	114 3 1	259 3 24	182 0 2	240 1 1
Lapis Calaminaris	*tons cwt. qr. lb.*	0 0 3 16	.. ..	.. ..	.. ..
Lavender Flowers	*lb.*	30	5	138	317
Lead Ore, of and from British Possessions	*tons cwt. qr. lb.*	11 14 2 10	0 9 1 21	0 0 3 21	10 2 2
of or from Foreign Countries	„			40 5 2 8	30 11 1
Leaves of Roses	*lb.*	4,618	5,541	2,641	6,435
Manganese, Ore of	*tons*	1,064	773	834	2,360
Moss, Rock, for Dyers' use	*tons cwt. qr. lb.*	362 10 1 12	358 2 3 23	31 15 0 17	11 16 0 1

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842.		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	0 3 9	.. .. / 1 12 8	.. .. / 0 0 1	0 19 0	0 2 6 / 0 5 0	per cwt.		
.. ..	.. ..	.. ..	1 10 9	As Goods unenumerated	0 5 0	per ton		
19 19 10	14 1 4	3 14 9	7 7 9	0 4 0	0 1 0	per cwt.	(c) 13 14 2	
31 9 5	14 6 8	40 19 11	25 19 4	1 0 0	1 0 0	per cent. ad val.		
251 9 3	357 6 10	63 13 7	81 6 10	0 6 0	0 1 0	per cw	7 1 5	10 0 0
283 11 7	148 19 10	69 0 7	52 1 6	0 6 0	0 1 0	,,	9 14 6	9 16 0
23 7 5	16 1 8	.. ..	.. ..	0 4 0	As Gums unenumerated	,,	(a) 12 0 0	
103 0 7	71 0 1	17 17 4	10 11 7	0 6 0	0 1 0	,,	18 11 5	19 12 0
1 17 3	0 12 6	0 13 2	0 7 4	0 1 3	0 1 3	per ton		
55 13 3	116 15 3	30 2 1	50 10 7	1 11 8	1 11 8	,,	1 15 0	
.. .. / 0 1 0	.. .. / 1 2 2	.. .. / 0 0 11	.. .. / 4 12 8	Free / 0 0 1	Free / 0 0 1	per lb.		
27 16 11	36 5 1	.. .. / 41 0 9	0 12 5 / 29 14 11	0 0 6	0 0 3 / 0 0 6	per cwt. / ,,	South American 4 3 6 / 4 0 0	
.. ..	1 10 8	.. ..	.. ..	0 9 2	0 5 0	,,		
74 15 8	54 3 3	52 13 11	95 14 8	1 3 0	1 0 0	per 100		
7 15 4	10 7 10	26 5 0	27 0 9	1 0 0	1 0 0	p. cent. ad val.		
57 16 0	59 9 7	82 17 6	110 2 5	0 1 0	0 1 0	per ton	1 7 0	
.. ..	.. ..	0 0 3	0 0 1	0 0 2	0 0 1	per lb.		
44 1 2	3 15 3	1 1 1 / 9 9 6	0 0 3 / 0 10 9	0 5 0	0 0 6 / 0 2 0	per ton	2 5 0	
3 4 0	54 8 0	27 1 0	4 19 1	0 1 3	0 1 0	.. ,,	9 10 0	
50 0 2	35 10 9	2 6 5	0 0 3	0 10 0	0 5 0	,,	7 2 10	
142 13 4	97 5 4	8 1 3 / 15 18 0	6 6 2 / 27 9 10	0 12 0	0 1 0 / 0 5 0	,,		
.. .. /	.. .. /	.. .. / 31 10 10	.. .. / 32 11 5	2 0 0	0 2 6 / 0 10 0	,,	11 0 0	
5 18 3	19 12 5	1 7 4	1 3 8	0 1 0	0 0 1	per cwt.	1 19 7	1 3 9
0 0 10	.. ..	.. ..	.. ..	1 0 0	0 1 0	per ton		
1 5 0	0 4 2	0 12 1	1 7 8	0 0 10	0 0 1	per lb.	0 1 0	
14 14 9	0 11 10	0 0 1 / 21 1 10	1 1 8 / 16 1 3	1 5 0	0 2 0 / 0 10 0	per ton	11 10 0	
38 9 8	48 9 1	23 2 5	60 14 4	0 0 2	0 0 2	per lb.	0 5 0	
531 18 7	402 14 9	43 16 6	123 6 8	0 10 0	0 1 0	per ton	(b) 4 10 0	
92 15 7	95 14 3	9 14 0	3 13 9	0 5 0	0 5 0	,,	24 0 0	32 5 0

(a) *Gum Benjamin*, 1840; Average Price stated by Estimate.—Extreme Prices £3 and £48 per cwt.
(b) *Manganese, Ore of*, 1840; Ditto . . . .—Ditto, £2 and £7 per ton.
(c) *Gamboge*, 1840; Ditto . . . . .—Ditto, £7 and £20 per cwt.

A.—*Articles imported in a Raw State to be used in Manufactures.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Nickle, Arsenate of, in lumps or powder, being in an unrefined state .. .. *value*	£1,735	£417	.. ..	.. ..
—— Ore of .. .. „	.. ..	.. ..	£1,042	£8,180
Nuts; Kernels of Walnuts and of Peach Stones, commonly used for expressing Oil therefrom, (from 6th June, 1844) .. .. *tons. cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
—— Nuts or Kernels thereof, unenumerated, commonly used for expressing Oil therefrom, of and from British Possessions .. „	.. ..	.. ..	2,042 3 2 9	645 2 0
of or from Foreign Countries .. „	.. ..	.. ..	146 11 1 12	158 19 1
—————— Castor Nuts or Seeds.. „	30 18 1 10	0 2 1 16	.. ..	.. ..
—————— Ground Nuts from Africa .. *qrs. bush.*	1,260 3	9,900 3	.. ..	.. ..
Oakum .. .. *cwt. qr. lb.*	4,556 1 21	13,467 2 27	3,398 2 6	3,219 1
Oil, Animal Oil .. .. „	1,278 0 15	2,493 2 7	1,992 2 0	274 0
—— Paran, of and from British Possessions *tuns hd. gal.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. „	.. ..	.. ..	.. ..	0 0
—— Rock, of and from British Possessions .. *cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. .. „	.. ..	.. ..	5 2 5	0 0
Olive Wood, of and from British Possessions. . *tons cwt. qr. lb.*	.. ..	.. ..	2 9 2 20	.. ..
of or from Foreign Countries .. „	0 1 3 8	0 1 2 0	1 9 0 20	0 4 3
Ore, unenumerated, of and from British Possessions .. *value*	£59 14 3	£414 5 10	£165 13 0	£2 10
of or from Foreign Countries .. „			£26 10 0	£1,207 8
Orpiment .. .. *cwt. qr. lb.*	.. ..	.. ..	.. ..	0 0
Painters' Colours, unenumerated, unmanufactured .. *value*	£205 10 0	£145 5 0	£450 15 0	£147 15
Palmetto Thatch, of and from British Possessions *cwt. qr. lb.*	.. ..	.. ..	150 1 15	.. ..
of or from Foreign Countries. . „	.. ..	.. ..	.. ..	.. ..
Plaster of Paris .. .. *tons cwt. qr. lb.*	55 15 1 9	4 10 0 0	7 3 3 25	4 17 2
Platina and Ore of Platina .. .. *value*	£1,391 0 0	£85 0 0	£590 0 0	£2,004
Rape of Grapes .. .. *tuns hd. gal.*	.. ..	.. ..	.. ..	.. ..
Red Wood or Guinea Wood .. .. *tons cwt. qr. lb.*	215 19 0 4	213 14 3 11	66 8 2 7	45 1 0
Sanguis Draconis .. .. *cwt. qr. lb.*	77 0 1	36 2 24	75 1 15	41 1
Santa Maria Wood .. .. *value*	.. ..	.. ..	.. ..	.. ..
of and from British Possessions *tons cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries „	.. ..	.. ..	1 17 2 0	0 2 3
Satin Wood, of and from British Possessions „	.. ..	.. ..	267 13 0 27	223 8 2
of or from Foreign Countries .. „	.. ..	.. ..	94 7 0 13	26 6 3
Saunders Red .. .. „	363 17 0 21	351 6 1 13	112 11 0 23	330 15 2
—————— White or Yellow .. .. .. „	1 17 0 9	0 15 0 0	.. ..	.. .
—————— Yellow—				
of and from British Possessions .. „	.. ..	.. ..	1 14 0 5	0 0 3
of or from Foreign Countries .. „	.. ..	.. ..	11 7 2 18	2 0 0
Seeds, Croton, commonly used for expressing Oil therefrom .. .. *qrs. bush.*	.. ..	.. ..	.. ..	.. .
—— Hemp .. .. „	3,718 5	2,507 6	7,240 2	5,697
—— Poppy, of and from British Possessions „	607 6	111 1	19 0	94
of or from Foreign Countries . „			11 6	56
—— Sesamum .. .. „	.. ..	.. ..	1,876 9	1,933
—— Unenumerated, commonly used for expressing Oil therefrom .. .. .. „	15,938 4	7,788 4	12,143 5	13,123

Net amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842.		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
86 15 0	21 1 4	.. ..	.. ..	5 0 0	.. ..	per cent. ad val.		
.. ..	.. ..	10 16 5	85 17 8	.. ..	1 0 0			
.. ..	.. ..	.. ..	.. ..	.. ..	0 1 0 from 6 June, 1844	per ton		
.. ..	.. ..	54 8 4	20 17 10	.. ..	0 0 6	„		
.. ..	.. ..	7 14 5	8 6 11	.. ..	0 1 0	„		
1 11 10	0 0 1	.. ..	.. ..	0 1 0	As Nuts unenumerated, for expressing Oil therefrom.	„		
63 4 1	514 15 7	.. ..	.. ..	0 1 0	as ditto	per quarter		
19 0 5	60 2 10	16 5 10	14 11 9	0 0 1	0 0 1	per cwt.	0 16 0	
159 15 3	324 8 4	116 10 8	18 2 6	0 2 6	0 1 3	„	1 11 0	
.. ..	.. ..	.. ..	.. ..	8 8 0	1 0 0	per tun		
.. ..	.. ..	.. ..	0 3 11		2 0 0	„		
.. ..	.. ..	.. ..	.. ..	4 13 4	0 3 0	per cwt.		
.. ..	.. ..	1 14 11	0 0 9		0 6 0	„		
.. ..	.. ..	0 6 7	.. ..	0 12 4	0 2 6	per ton		
0 4 7	0 3 11	0 15 5	0 2 7	2 10 0	0 10 0	„		
3 6 8	21 18 8	0 17 5	0 0 3	5 0 0	0 10 0	per cent. ad valorem		
		0 11 1	25 8 9		2 0 0			
.. ..	.. ..	.. ..	0 0 1	1 8 6	0 1 0	per cwt.	4 4 0	
10 13 6	7 8 8	4 14 9	1 11 0	5 0 0	1 0 0	per cent. ad val.		
.. ..	.. ..	0 13 2	.. ..	0 0 1	0 0 1	per cwt.		
.. ..	.. ..	.. ..	.. ..	As Goods unenumerated				
55 15 4	4 5 8	7 11 2	5 2 6	1 0 0	1 0 0	per ton	2 0 0	
18 3 7	4 18 3	3 1 11	11 10 8	1 0 0	0 10 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	13 6 0	As Goods unenumerated	per tun		
53 19 10	55 18 10	8 18 5	4 15 2	0 5 0	0 2 0	per ton	7 0 0	
15 10 4	7 18 7	16 11 6	9 11 6	0 4 0	0 4 0	per cwt.	(a) 4 0 0	8 0 0
.. ..	.. ..	.. ..	.. ..	20 0 0	.. ..	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	.. ..	0 2 6	per ton		
.. ..	.. ..	0 9 10	0 0 10	.. ..	0 5 0	„		
.. ..	.. ..	37 3 9	29 6 9	As Wood unenumerated,	0 2 6	„		
.. ..	.. ..	49 11 3	13 16 10	„	0 10 0	„		
18 10 3	21 9 8	23 9 7	39 8 5	0 1 0	0 2 0	„	8 13 0	6 5 0
1 17 1	0 15 9	.. ..	.. ..	1 0 0	.. ..	„		
.. ..	.. ..	0 4 8	0 0 1	.. ..	0 2 6	„		
.. ..	.. ..	2 19 9	0 10 6	.. ..	0 5 0	„		
.. ..	.. ..	.. ..	.. ..	As Seeds unenumerated, for expressing Oil.	0 0 1 from 6 June, 1844	per quarter		
185 13 10	128 9 1	37 14 1	24 18 9	0 1 0	0 0 1	„	1 15 0	
30 7 11	5 11 4	0 10 1	2 9 7	0 1 0	0 0 6	„	1 4 0	
		0 12 5	2 19 0		0 1 0			
.. ..	.. ..	8 4 3	8 9 3	As Seeds unenumerated for expressing Oil.	0 0 1	„		

A.—*Articles imported in a Raw State to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Skins, Furs, Pelts, and Tails, viz.:—				
Badger, undressed,—				
of and from British Possessions .. .. *number*	2,259	853	713	3
of or from Foreign Countries .. .. „			1,866	1,611
Cat, undressed, of and from British Possessions „	14,025	11,235	258	672
of or from Foreign Countries „			1,786	5,087
Coney, undressed, of and from British Possessions „	104,965	74,644	507	897
of or from Foreign Countries.. „			122,529	41,082
Dog, in the hair, not tanned, tawed, or dressed,—				
of and from British Possessions .. .. „	106	167	197	7
of or from Foreign Countries .. .. „			.. ..	1
Dog Fish, undressed, of British taking, and direct from Newfoundland .. „	.. ..	.. ..	.. ..	.. ..
otherwise imported .. „	1,503	1,644	.. ..	.. ..
———— of and from British Possessions „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. „	.. ..	.. ..	4,332	4,623
Elk, undressed, of and from British Possessions „	16	21	.. ..	1
of or from Foreign Countries .. „			1	11
Fisher, undressed,—				
from any British Possession in America .. „	38	6	.. ..	.. ..
from other places .. .. „	2	10	.. ..	.. ..
———— of and from British Possessions „	.. ..	.. ..	109	5
of or from Foreign Countries .. „	.. ..	.. ..	7	163
Fox Tails, undressed .. .. *value*	.. ..	£1 0 0	.. ..	.. ..
———— of and from British Possessions .. *number*	.. ..	.. ..	14	247
of or from Foreign Countries .. „	.. ..	.. ..	880	.. ..
Goose, undressed,—				
of and from British Possessions .. „	.. ..	79	.. ..	.. ..
of or from Foreign Countries .. .. „			4	.. ..
Hare, undressed, of and from British Possessions „	327,932	141,018	84	6
of or from Foreign Countries .. „			38,214	43,401
Husse, undressed, of and from British Possessions „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. „	.. ..	.. ..	.. ..	.. ..
Kangaroo, raw and undressed,—				
from any British Possession .. .. *value*	£16 3 6	£2 10 0	.. ..	.. ..
from other places .. .. .. „	.. ..	.. ..	.. ..	.. ..
———— undressed,—				
of and from British Possessions .. *number*	.. ..	.. ..	94	331
of or from Foreign Countries .. „	.. ..	.. ..	.. ..	12
Kid, in the hair, undressed,—				
of and from British Possessions .. .. „	115,630	136,241	15,421	19,009
of or from Foreign Countries .. .. „			41,448	33,411

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending July 5th		Rates chargeable in the Year ending 5th January. 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842.		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
56 9 6	24 6 1	2 8 3 12 5 2	0 0 3 10 11 10	0 0 6	0 0 $0\frac{1}{3}$ 0 0 $1\frac{1}{2}$	each	0 2 0	
61 1 8	49 2 9	0 11 5 10 11 6	1 9 9 23 11 3	0 0 1	0 0 $0\frac{1}{2}$ 0 0 1	„	0 2 3	
52 9 9	46 0 1	0 1 4 35 13 10	0 2 5 10 16 4	0 1 0	0 0 3 0 0 6	per 100	1 14 0	
0 1 7	0 2 4	0 1 7	0 0 2 0 0 1	0 0 2	0 0 1 0 0 2	per dozen	0 1 3	
.. .. 32 8 0	.. .. 36 16 0	.. ..	.. ..	0 0 1 0 5 2	.. ..	„ „	0 10 0	
.. ..	.. ..	.. .. 18 19 2	.. .. 20 4 6	.. ..	0 0 1 0 1 0	„ „		
0 16 0	1 2 0	.. .. 0 0 6	0 0 3 0 5 9	0 1 0	0 0 3 0 0 6	each „	0 12 0	
0 11 6 0 1 0	0 1 6 0 5 3	.. ..	.. ..	0 0 3 0 0 4	.. ..	„ „	0 1 3	
.. ..	.. ..	1 4 4 0 2 5	0 0 11 2 17 6	.. ..	0 0 2 0 0 4	„ „		
.. ..	0 1 1	.. ..	.. ..	5 0 0	.. ..	per cent. ad val.		
.. ..	.. ..	0 1 3 7 14 1	1 1 7	.. ..	0 0 1 0 0 2	each „		
.. ..	2 13 0	.. .. 0 0 4	.. ..	0 0 8	0 0 $0\frac{1}{2}$ 0 0 1	„	0 1 6	
167 3 6	91 7 9	0 0 6 10 11 4	. .. 14 16 2	0 1 0	0 0 3 0 0 6	per 100	2 17 0	
.. ..	.. ..	.. ..	.. ..	0 0 6	0 0 $1\frac{1}{2}$ 0 0 3	each „		
0 16 2	0 2 7	.. ..	.. ..	5 0 0 As Skins unenumerated.	.. ..	per cent. ad val.		
.. ..	.. ..	0 0 10	0 2 6 0 0 2	.. ..	0 0 1 0 0 2	per dozen „		0 7 11
20 5 11	23 13 7	4 9 3 7 5 4	3 18 4 5 16 9	0 0 4	0 0 2 0 0 4	per 100	3 10 5	

A.—*Articles imported in a Raw State to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Skins, Furs, Pelts, and Tails, viz.:—				
Kolinski, undressed,—				
of and from British Possessions .. *number*	12,417	5,500	.. ..	.. ..
of or from Foreign Countries .. .. „			4,860	7,972
Leopard, undressed,—				
of and from British Possessions .. „	218	208	135	155
of or from Foreign Countries .. .. „			47	66
Lion, undressed,—				
of and from British Possessions .. .. „	29	12	9	18
of or from Foreign Countries .. .. „			15	10
Lynx, undressed,—				
of and from British Possessions .. .. „	16,360	10,765	8,463	3,933
of or from Foreign Countries .. .. „			226	463
Martin Tails, undressed,—				
of and from British Possessions .. .. „	7,645	12,932	558	.. ..
of or from Foreign Countries .. .. „			50,119	8,779
Mole, undressed,—				
of and from British Possessions .. .. „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. .. „	.. ..	.. ..	.. ..	.. ..
Otter, undressed,—				
from any British Possession in America .. „	464	238	.. ..	.. ..
from other places .. .. „	1,493	604	.. ..	.. ..
of and from British Possessions .. .. „	.. ..	.. ..	220	260
of or from Foreign Countries .. .. „	.. ..	.. ..	54	45
Ounce, undressed,—				
of and from British Possessions .. .. „	3	1	.. ..	1
of or from Foreign Countries .. .. „			3	.. ..
Panther, undressed,—				
of and from British Possessions .. „	43	12	1	1
of or from Foreign Countries .. .. „			48	78
Pelts, undressed, of Goats .. .. .. „	.. ..	.. ..	.. ..	.. ..
of all other sorts .. .. „	.. ..	196	.. ..	.. ..
——— of all sorts,—				
of and from British Possessions .. .. „	.. ..	.. ..	381	3,247
of or from Foreign Countries .. .. „	.. ..	.. ..	3,770	6,365
Sable, undressed,—				
of and from British Possessions .. .. „	38	2	.. ..	.. ..
of or from Foreign Countries .. .. „			247	20
Sable Tails or Tips, undressed,—				
of and from British Possessions .. .. „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. .. „	.. ..	.. ..	.. ..	.. ..
Squirrel or Calabar, tails of, undressed,—				
of and from British Possessions .. *value*	£13,210 14 6	£5,202 13 0	.. ..	.. ..
of or from Foreign Countries .. .. „			£1,420 11 0	£1,085 5 0
Swan, undressed,—				
of and from British Possessions .. .. *number*	7,445	4,672	2,625	2,042
of or from Foreign Countries .. .. „			2,200	4,038
Tiger, undressed,—				
of and from British Possessions .. .. „	171	121	64	87
of or from Foreign Countries .. .. „			108	108
Weasel, undressed,—				
of and from British Possessions .. .. „	1,906	101	.. ..	10
of or from Foreign Countries .. .. „			.. ..	14

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
155 4 3	70 18 9	.. ..	.. ..	0 0 3	0 0 0½	each	0 1 0	
		21 5 3	34 17 7		0 0 1			
28 5 0	28 14 3	6 13 0	6 2 11	0 2 6	0 0 9	„	1 0 0	
		3 15 5	5 4 4		0 1 6			
1 9 0	0 12 3	0 2 4	0 4 9	0 1 0	0 0 3	„		
		0 7 9	0 5 2		0 0 6			
410 10 6	278 16 1	117 7 2	55 4 7	0 0 6	0 0 3	„	0 6 8	
		5 18 9	12 3 1		0 0 6			
19 2 5	44 4 6	0 7 2	.. ..	0 5 0	0 1 3	per 100	2 10 0	
		66 13 7	11 10 4		0 2 6			
.. ..	.. ..	.. ..	.. ..	0 4 2	0 1 6	„		
.. ..	.. ..	.. ..	.. ..		0 3 0			
23 4 0	12 6 6	.. ..	.. ..	0 1 0	.. ..	each	1 0 0	
111 19 6	47 0 11	.. ..	.. ..	0 1 6	.. ..	„		
.. ..	.. ..	21 0 4	6 16 5	.. ..	0 0 6	„		
.. ..	.. ..	23 18 4	2 5 4	.. ..	0 1 0	„		
1 2 6	0 7 11	.. ..	0 0 1	0 7 6	0 0 1	„	0 1 0	
		0 0 6	.. ..		0 0 2			
5 7 6	1 11 0	0 0 1	0 0 1	0 2 6	0 0 1	„	0 1 0	
		0 8 7	0 13 9		0 0 2			
.. ..	.. ..	.. ..	.. ..	0 3 0	.. ..	per dozen		
.. ..	1 15 0	.. ..	.. ..	0 17 0	.. ..	per 100		
.. ..	.. ..	0 16 8	7 2 1	.. ..	0 0 6	per dozen		
.. ..	.. ..	16 9 10	27 16 10	.. ..	0 1 0	„		
4 15 0	0 5 3	.. ..	.. ..	0 2 6	0 1 0	each	1 10 0	
		52 3 8	2 2 0		0 2 0			
.. ..	.. ..	.. ..	.. ..	0 0 3	0 0 0¾	„	0 2 0	
.. ..	.. ..	.. ..	.. ..		0 0 1½			
2,645 6 11	1,074 17 2	.. ..	.. ..	20 0 0	2 10 0	per cent. a d val		
		78 9 0	57 0 0		5 0 0			
372 17 0	242 8 2	22 19 4	17 17 5	0 1 0	0 0 2	each	0 5 0	
		28 17 8	53 0 3		0 0 3			
21 12 6	15 14 0	5 13 7	3 8 5	0 2 6	0 0 9	„	1 0 0	
		8 10 4	8 10 8		0 1 6			
4 10 9	0 4 11	.. ..	0 0 2	0 4 9	0 0 2	per dozen		
		.. ..	0 0 4	per 100	0 0 3			

A.—*Articles imported in a Raw State to be used in Manufactures.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Skins, Furs, Pelts, and Tails; viz.:—					
Wolf undressed,—					
from any British Possession in America	*number*	1,112	321	.. ..	.. ..
from other places	„	371	26	.. ..	.. ..
——— of and from British Possessions	„	.. ..	.. ..	1,534	393
of or from Foreign Countries..	„	.. ..	.. ..	435	176
Wolverings, undressed,—					
from any British Possession in America	„	1,545	154	.. ..	.. ..
from other places	„	14	8	.. ..	.. ..
——— of and from British Possessions	„	.. ..	.. ..	121	139
of or from Foreign Countries..	„	.. ..	.. ..	3	.. ..
Skins and Furs, or pieces thereof, raw or undressed, unenumerated,—					
of and from British Possessions	*value*	£484 18 4	£424 2 6	£69 10 0	£63 4
of or from Foreign Countries	„			£1,183 13 9	£1,387 14
Speckled Wood, of and from British Possessions	*tons cwt. qr. lb.*	.. ..	.. ..	.. ..	6 9 1 1
of or from Foreign Countries.	„	.. ..	.. ..	.. ..	2 1 0
Steel Scraps	„	22 5 0 15	13 17 0 23	.. ..	.. ..
Straw or Grass for Platting	*cwt. qr. lb.*	3,453 1 26	2,039 0 25	2,385 1 27	3,427 3
Sweet Wood, of and from British Possessions	*tons cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries..	„	.. ..	.. ..	.. ..	.. ..
Talc, of and from British Possessions ..	*cwt. qr. lb.*	4 0 6	43 0 25	18 0 3	5 2
of or from Foreign Countries	„			10 1 13	2 1
Teasles	*number*	867,200	3,779,400	1,590,500	464,000
Teeth; Sea Cow, Sea Horse, or Sea Morse ..	*cwt. qr. lb.*	73 1 17	27 0 27	121 3 26	59 0 1
Terra Sienna	*tons cwt. qr. lb.*	17 7 2 6	24 9 2 19	25 18 1 26	32 2 2
—— Verde	„	.. ..	.. ..	.. ..	0 0 0 2
Tin, Ore of	„	0 0 2 0	.. ..	.. ..	.. ..
—— Ore and Regulus of—	„				
of and from British Possessions.	„	.. ..	.. ..	1 2 3 26	1 13 2 1
of or from Foreign Countries ..	„	.. ..	.. ..	0 8 3 3	.. ..
Tornsal	*cwt. qr. lb.*	2 0 0	.. ..	.. ..	.. ..
Tulip Wood, of and from British Possessions	*tons cwt. qr. lb.*	0 2 1 2	.. ..	0 6 2 17	.. ..
of or from Foreign Countries..	„			.. ..	0 2 0
Turmeric, from any British Possession ..	„	102 9 0 2	199 0 2 5	.. ..	.. ..
from other places	„	0 6 3 10	4 4 0 16	.. ..	.. ..
of and from British Possessions ..	„	.. ..	.. ..	455 13 2 26	424 18 0
of or from Foreign Countries ..	„	.. ..	.. ..	30 13 3 5	38 13 2

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
15 17 9	4 3 11	.. ..	.. ..	0 0 3	.. ..	each	0 3 0	
9 5 6	0 13 4	.. ..	.. ..	0 0 6	.. ..	,,		
.. ..	.. ..	6 14 1	1 14 6	.. ..	0 0 1	,,		
.. ..	.. ..	3 16 11	1 10 11	.. ..	0 0 2	,,		
38 12 6	5 2 0	.. ..	.. ..	0 0 6	.. ..	,,	0 5 6	
0 14 0	0 8 5	.. ..	.. ..	0 1 0	.. ..	,,		
.. ..	.. ..	1 1 7	1 4 3	.. ..	0 0 2	,,		
.. ..	.. ..	0 0 9	.. ..	.. ..	0 0 3	,,		
88 4 4	88 12 2	1 16 11 62 16 3	1 13 10 75 1 7	20 0 0	2 10 0 5 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	0 17 0	0 16 3	0 2 6	per ton		
.. ..	.. ..	.. ..	0 10 9	2 10 0	0 5 0	,,		
13 7 0	8 13 6	.. ..	.. ..	0 12 0	from 6 June, 1844: 0 5 0 previously as Iron and Steel wrought.	,,		
14 11 0	8 14 8	10 9 9	15 0 11	0 0 1	0 0 1	per cwt.	9 16 0	
.. ..	.. ..	.. ..	.. ..	0 16 3	0 2 6	per ton		
.. ..	.. ..	.. ..	.. ..	2 10 0	0 5 0	,,		
15 2 8	161 9 3	2 7 5 5 13 0	0 14 7 1 4 1	3 14 8	0 2 6 0 10 0	per cwt. ,,	7 0 0	
32 11 2	194 12 6	23 3 8	6 1 11	0 1 0	0 0 3	per 1000	0 9 0	
2 9 11	3 18 1	6 13 9	3 12 9	0 1 0	0 1 0	per cwt.	(a) 14 0 0	
69 10 3	101 2 6	12 14 1	17 15 3	4 0 0	0 10 0	per ton	20 0 0	
.. ..	.. ..	.. ..	0 0 1	1 0 0	0 5 0	,,		
0 5 0	.. ..	.. ..	.. ..	10 0 0	.. ..	,,		
.. ..	.. ..	0 12 0	0 17 8	.. ..	0 10 0	,,		
.. ..	.. ..	1 3 0	.. ..	.. ..	2 10 0	,,		
0 10 0	.. ..	.. ..	.. ..	0 5 0	0 1 0	per cwt.		
0 4 6	.. ..	0 0 9	.. .. 0 1 1	2 0 0	0 2 6 0 10 0	per ton	13 0 0	
239 4 9	483 7 1	.. ..	.. ..	2 6 8	.. ..	,,	25 6 8	
3 2 0	43 11 6	.. ..	.. ..	10 0 0	.. ..	,,	16 18 4	
.. ..	.. ..	2 14 3	2 2 8	.. ..	0 0 1	,,		13 10 0
.. ..	.. ..	8 1 5	10 14 1	.. ..	0 5 0	,,		16 0 0

(*a.*) *Teeth; Sea Cow, Sea Horse, or Sea Morse,* 1840; Average Price stated by Estimate.—Extreme Prices £2 15*s.*, and £78 per cwt.

A.—*Articles imported in a Raw State to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Walnut Wood;—				
of and from British Possessions .. *tons cwt. qr. lb.*	..	..	2 1 2 3	..
of or from Foreign Countries .. „	..	..	136 5 1 3	26 10 2
Wax, Myrtle;—				
of and from British Possessions .. *cwt. qr. lb.*	..	..	0 3 25	..
of or from Foreign Countries .. „	..	..	2 2 14	61 2
—— Vegetable .. .. „	..	..	122 1 27	..
Weld .. .. *tons cwt. qr. lb.*	45 7 1 25	64 12 3 24	35 9 0 14	17 14 0
Woad .. .. „	2 7 2 2	7 11 2 22	3 9 1 3	2 13 22
Wood, unenumerated .. .. .. „	..	..	..	48 15 2
Wool, Beaver; of and from British Possessions .. *lb.*	6	1	..	..
of or from Foreign Countries .. „			12	..
——— Coney .. .. „	2,054	360	456	6,998
——— Hares; of and from British Possessions .. „	272	240	..	..
of or from Foreign Countries .. „			6	139
Zebra Wood; of and from British Possessions *tons cwt. qr. lb.*	77 13 0 3	113 18 1 11	..	..
of or from Foreign Countries „			156 12 0 22	204 1 0

	Years ending 10th Octobe	
	1843	1844
Wood and Timber, viz.:—		
Knees of Oak; from any British Possession in America;		
under 5 inches square .. *Gt. hund. qr. No.*	..	..
5 and under 8 inches square.. „	..	..
—— from other parts; under 5 inches square .. .. „	..	..
——— 5 and under 8 inches square .. .. .. „	..	..
Knees; of and from British Possessions;		
under 5 inches square .. .. „	0 2 12	1
5 and under 8 inches square .. „	4 1 2	2
——— of or from Foreign Countries;		
under 5 inches square .. .. „	8 1 19	2
5 and under 8 inches square .. „	14 3 4	9
Wastewood, viz., Billetwood or Brushwood, used for the purposes of Stowage—		
of and from British Possessions .. *value*	£153 0 0	£157 1
of or from Foreign Countries .. .. „	£372 5 1	£212 1

Mean Annual Produce of Class A, Schedule 1 ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. ..	0 2 3	.. ..	As Wood unenumerated	0 1 0	per ton.		
.. ..	.. ..	43 18 8	6 19 2	,,	0 5 0	,,		
.. ..	.. ..	0 1 1	.. ..	5 12 0	0 1 0	per cwt.		
.. ..	.. ..	0 5 6	6 9 3		0 2 0	,,		
.. ..	.. ..	12 17 2	.. ..	As Goods unenumerated	0 2 0			
45 7 8	67 10 3	9 6 2	4 12 11	1 0 0	0 5 0	per ton.	21 0 0	
2 7 6	7 15 8	0 18 3	0 14 1	1 0 0	0 5 0	,,	17 10 0	
.. ..	.. ..	.. ..	12 16 1	.. ..	0 5 0 per Treasury Order	,,		
0 9 6	0 1 7	.. ..	.. ..	0 1 7	0 0 3	per lb.		
		0 6 4	.. ..		0 0 6	,,		
17 2 4	3 0 6	1 19 10	31 6 8	0 0 2	0 0 1	,,	0 3 9	
2 5 4	2 0 0	.. ..	.. ..	0 0 2	Free.	,,	0 13 6	
		0 0 6	0 12 2		0 0 1	,,		
155 6 4	237 16 3	.. ..	.. ..	2 0 0	0 2 6	per ton.	5 10 0	
		41 17 7	53 11 10		0 5 0	,,		

Years ending 10th Oct.		Rates chargeable until 10th Oct. 1842 (Not subject to the addition of 5 per ct.)	Rates chargeable since 10th Oct. 1842			
1843	1844					
.. ..	.. ..	0 2 0	.. ..	per 120		
.. ..	.. ..	0 15 0	.. ..	,,		
.. ..	.. ..	0 10 0	.. ..	,,	8 10 0	
.. ..	.. ..	4 0 0	.. ..	,,	11 0 0	
0 0 7	0 1 4	.. ..	0 0 3	,,		
0 4 9	0 2 8	.. ..	0 1 0	,,		
4 8 3	1 1 11	.. ..	0 10 0	,,		
31 2 6	19 7 8	.. ..	2 0 0	,,		
0 8 0	0 8 5	As Wood unenumerated	0 5 0	per cent. ad val.		
19 11 0	11 3 0	,,	5 0 0	,,		
2,488 4 9	2,443 7 1					
£2,466						

1839 & 1841	
10,667 18 10	8,351 10 9
£9,510	

B.—*Articles partially Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Bark, Extract of, or of other Vegetable Substances to be used only for tanning Leather;—					
from any British Possession	*cwt. qr. lb.*	.. ..	19 0 0	.. ..	.. ..
from any other Place	„	31 3 14	258 1 20	.. ..	.. ..
——— of and from British Possessions ..	„	.. ..	.. ..	4 0 0	54 2 23
of or from Foreign Countries ..	„	.. ..	.. ..	21 0 7	59 0 14
Borax, refined	„	102 1 9	262 0 20	1 0 26	.. ..
Brimstone, refined, in Rolls;					
of and from British Possessions ..	„	1 1 10	0 0 14	.. ..	.. ..
of or from Foreign Countries	„			62 2 9	.. ..
——— in Flour; of and from British Possessions	„	.. ..	0 0 12	.. ..	.. ..
of or from Foreign Countries	„			.. ..	39 0 19
Candlewick; of and from British Possessions ..	„	.. ..	1 0 0	.. ..	.. ..
of or from Foreign Countries ..	„			.. ..	.. ..
Copper, unwrought, in Bricks or Pigs, Rose Copper, and all Cast Copper; viz.—					
of and from any British Possession within the limits of the East India Company's Charter	„	.. ..	0 0 14	.. ..	.. ..
otherwise imported	„	3 3 2	2 1 16	.. ..	.. ..
——— of and from British Possessions	„	.. ..	.. ..	.. ..	18 0 9
of or from Foreign Countries ..	„	.. ..	.. ..	6 2 19	29 0 22
Copper, in part wrought; viz.: Bars, Rods, or Ingots, hammered or raised; viz.—					
of and from any British Possession within the limits of the East India Company's Charter	„	.. ..	.. ..	.. ..	.. ..
otherwise imported	„	13 0 13	0 2 16	.. ..	.. ..
——— of and from British Possessions ..	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries ..	„	.. ..	.. ..	2 2 23	11 1 7
Copperas, Blue;—					
of and from British Possessions,	*tons cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	0 16 3 14	1 8 1 20
——— Green:—					
of and from British Possessions	„	0 5 1 24	.. ..	.. ..	.. ..
of or from Foreign Countries..	„			.. ..	0 0 1 14
Coral, whole, polished;—					
of and from British Possessions ..	*lb. oz.*	4 0	32 6	.. ..	.. ..
of or from Foreign Countries ..	„			10 0	0 13
Gum; Seed-lac	*cwt. qr. lb.*	.. ..	.. ..	.. ..	292 2 14
Gun Stocks, in the rough, of Wood	„	.. ..	.. ..	1,101 0 17	1,395 0 9
Hemp, dressed; of and from British Possessions	„	.. ..	0 0 11	.. ..	.. ..
of or from Foreign Countries	„			24 0 23	86 3 8
Inkle, unwrought, of and from British Possessions	*lb.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries..	„	.. ..	.. ..	.. ..	.. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	0 1 7	.. ..	.. ..	0 0 1	.. ..	per cwt.		
4 15 8	40 14 10	.. ..	.. ..	0 3 0	.. ..	,,		
.. ..	.. ..	0 0 4	0 4 11	.. ..	0 0 1	,,		
.. ..	.. ..	1 2 2	3 2 0	.. ..	0 1 0	,,		
60 13 4	131 1 10	0 6 6	.. ..	0 10 0	0 5 0	,,	2 14 8	
0 8 0	0 0 9	.. ..	.. ..	0 6 0	0 1 0	,,	0 14 0	
		6 11 5	.. ..		0 2 0	,,		
.. ..	0 1 1	.. ..	.. ..	0 9 9	0 1 0	,,	0 19 0	
		.. ..	4 2 3		0 2 0	,,		
.. ..	4 8 8	.. ..	.. ..	4 8 8	0 4 4	,,		
		.. ..	.. ..		0 8 8	,,		
.. ..	0 1 3	.. ..	.. ..	0 9 2	.. ..	,,	4 10 0	
5 1 9	3 7 9	.. ..	.. ..	1 7 0	.. ..	,,	4 5 6	
.. ..	.. ..	.. ..	3 15 10	.. ..	0 4 0	,,	.. ..	.. ..
.. ..	.. ..	3 1 6	13 8 4	.. ..	0 8 9	,,	.. ..	3 9 6
.. ..	.. ..	.. ..	.. ..	1 11 3	.. ..	,,	.. ..	
22 19 0	1 3 7	.. ..	.. ..	1 15 0	.. ..	,,	5 2 8	
.. ..	.. ..	.. ..	.. ..	.. ..	0 5 0	,,		
.. ..	.. ..	1 8 7	5 19 0	.. ..	0 10 0	,,		
.. ..	.. ..	.. ..	.. ..	5 0 0	0 10 0	per ton		
.. ..	.. ..	0 17 9	1 9 10		1 0 0	,,		
1 7 4	.. ..	.. ..	.. ..	5 0 0	0 10 0	,,		
		.. ..	0 0 4		1 0 0	,,		
2 8 0	19 18 10	.. ..	.. ..	0 12 0	0 0 6	per lb.	(a)	
		6 6 0	0 10 3		0 12 0	,,		
.. ..	.. ..	.. ..	15 7 5	As Gum unenumerated	0 1 0	per cwt.	.. ..	1 5 0
.. ..	.. ..	30 18 0	37 8 5	As Goods unenumerated	0 0 6	,,		
.. ..	Excess of repayments 9 0 2	.. ..	.. ..	4 15 0	0 2 0	,,		
		5 1 8	18 4 8		0 4 0	,,		
.. ..	.. ..	.. ..	.. ..	0 0 10	0 0 3	per lb.		
.. ..	.. ..	.. ..	.. ..		0 0 6	,,		

(a) *Coral whole, Polished,* 1840.—Average Price uncertain.—Extreme Prices 12*s.*, and £3 per lb.

B.—*Articles partially Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Iron, slit or hammered into Rods, and Iron drawn or hammered less than $\frac{5}{4}$ of an Inch Square	*tons cwt. qr. lb.*	12 2 2 7	0 5 0 13	.. ..	.. ..
Slit or hammered into Rods,—					
of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries..	„	.. ..	.. ..	0 0 0 26	0 19 2 6
Cast	*value*	£189 14 10	£104 9 0	.. ..	.. ..
of and from British Possessions ..	*tons cwt. qr. lb.*	.. ..	.. ..	.. ..	0 13 3 1
of or from Foreign Countries ..	„	.. ..	.. ..	0 12 1 20	4 5 1 4
Hoops; of and from British Possessions.	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries ..	„	.. ..	.. ..	.. ..	.. ..
Latten; of and from British Possessions ..	*cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries ..	„	.. ..	.. ..	.. ..	.. ..
Shaven; of and from British Possessions	„	3 1 6	0 0 3	.. ..	.. ..
of or from Foreign Countries	„			0 0 9	1 0 0
Lead, Red; of and from British Possessions	*tons cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries..	„	.. ..	.. ..	.. ..	.. ..
—— White; of and from British Possessions	„	19 2 0 14	23 13 1 0	.. ..	.. ..
of or from Foreign Countries .	„			37 2 0 5	22 15 1 19
—— Chromate of;—					
of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	.. ..	.. ..
Litharge of Gold or Silver	„	.. ..	.. ..	.. ..	.. ..
Litharge, of and from British Possessions ..	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries ..	„	.. ..	.. ..	.. ..	0 5 0 0
Metal, Bell Metal	„	0 5 0 18	0 2 3 16	0 18 0 22	1 0 2 6
Oil seed Oils: viz.—					
Hempseed; from any British Possession	*tuns hhds. gals.*	.. ..	.. ..	.. ..	.. ..
from other parts	„	.. ..	.. ..	.. ..	.. ..
of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	.. ..	.. ..
Linseed; from any British Possession ..	„	2 0 23	0 1 26	.. ..	.. ..
from other parts	„	.. ..	0 0 21	.. ..	.. ..
of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	0 0 32	0 0 5
Rapeseed; from any British Possession	„	4 2 7	8 0 13	.. ..	.. ..
from other parts	„	0 1 4	.. ..	.. ..	.. ..
of and from British Possessions	„	.. ..	.. ..	0 0 2	.. ..
of or from Foreign Countries	„	.. ..	.. ..	0 1 46	0 3 3
Oil of Walnut; of and from British Possessions	*cwt. qr. lb.*	0 0 6	.. ..	.. ..	.. ..
of or from Foreign Countries ..	„			23 1 27	2 3 7

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
60 12 10	1 5 7	.. ..	.. ..	5 0 0	.. ..	per ton		
.. ..	.. ..	.. ..	.. ..	.. ..	0 15 0	,,		
.. ..	.. ..	0 0 4	1 10 10	.. ..	1 10 0	,,		
18 17 6	10 12 4	.. ..	.. ..	10 0 0	.. ..	per cent.ad val.		
.. ..	.. ..	.. ..	0 10 10	.. ..	0 15 0	per ton		
.. ..	.. ..	0 19 8	6 14 6	.. ..	1 10 0	,,		
.. ..	.. ..	.. ..	.. ..	23 15 0	0 15 0	,,		
.. ..	.. ..	.. ..	.. ..		1 10 0	,,		
.. ..	.. ..	.. ..	.. ..	0 4 0	0 0 6	per cwt.		
.. ..	.. ..	.. ..	.. ..		0 1 0	,,		
0 19 10	0 0 2	.. ..	.. ..	0 6 0	0 0 6	,,	9 16 0	
		0 1 7	0 1 1		0 1 0	,,		
.. ..	.. ..	.. ..	.. ..	6 0 0	0 15 0	per ton		
.. ..	.. ..	.. ..	.. ..		1 10 0	,,		
137 5 3	171 15 10	.. ..	.. ..	7 0 0	1 2 6	,,	17 10 0	
		90 5 9	53 16 9		2 5 0	,,		
.. ..	.. ..	.. ..	.. ..	224 0 0	2 10 0	,,		
.. ..	.. ..	.. ..	.. ..		5 0 0	,,		
.. ..	.. ..	.. ..	.. ..	2 0 0	.. ..	,,		
.. ..	.. ..	.. ..	.. ..	.. ..	0 10 0	,,		
.. ..	.. .	.. ..	0 5 3	.. ..	1 0 0	,,		
5 3 4	3 0 9	1 18 3	2 3 2	20 0 0	2 0 0	,,		
.. ..	.. ..	.. ..	.. ..	1 0 0	.. ..	per tun		
.. ..	.. ..	.. ..	.. ..	39 18 0	.. ..	,,		
.. ..	.. ..	.. ..	.. ..	.. ..	1 0 0	,,		
.. ..	.. ..	.. ..	.. ..	.. ..	6 0 0	,,		
2 1 11	0 7 5	.. ..	.. ..	1 0 0	.. ..	,,	26 2 10	
.. ..	3 7 6	.. ..	.. ..	39 18 0	.. ..	,,		
.. ..	.. ..	.. ..	.. ..	.. ..	1 0 0	,,	.. ..	
.. ..	.. ..	0 19 0	0 2 6	.. ..	6 0 0	,,	.. ..	18 17 0
4 12 2	8 9 2	.. ..	.. ..	1 0 0	.. ..	,,	37 16 6	
10 13 9	.. ..	.. ..	.. ..	39 18 0	.. ..	,,		
.. ..	.. ..	0 0 2	.. ..	.. ..	1 0 0	,,	.. ..	
.. ..	.. ..	9 0 6	5 6 1	.. ..	6 0 0	,,	.. ..	30 13 6
0 3 0	.. ..	.. ..	.. ..	2 16 0	0 3 0	per cwt.		
		7 7 7	0 17 9		0 6 0	,,		

B.—*Articles partially Manufactured.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Platting, or other Manufactures, to be used in, or proper for, making Hats or Bonnets, viz.,—				
of Bast, Cane or Horse Hair .. .. *lb. oz.*	24 4	6 6	20 13	48 1
Rags, Pulp of .. .. *tons cwt. qr. lb.*	.. ..	.. ..	3 10 3 27	0 0 0
Sal Ammoniac .. .. *cwt. qr. lb.*	0 1 26	0 2 14	.. ..	0 0
Skins, Furs, Pelts and Tails; tanned, tawed, or dressed;				
Deer, Indian half-dressed,—				
of and from British Possessions .. .. *number*	3	15	.. ..	.. ..
of or from Foreign Countries .. .. „			.. ..	.. ..
—— tanned, tawed, or in any way dressed,—				
of and from British Possessions .. .. „	.. ..	.. ..	16	40
of or from Foreign Countries .. .. „	.. ..	.. ..	20	17
Ermine, dressed; of and from British Possessions „	.. ..	2	.. ..	.. ..
of or from Foreign Countries „			15,703	3,420
Kid, dressed, and dyed or coloured,—				
of and from British Possessions .. .. „	1,182	5,580	.. ..	.. ..
of or from Foreign Countries .. .. „			15,492	6,342
Lamb, tanned or tawed,—				
of and from British Possessions .. .. „	6,807	4,591	.. ..	.. ..
of or from Foreign Countries .. .. „			3,642	1,465
———— and dyed or coloured,—				
of and from British Possessions .. .. „	74	1,287	.. ..	.. ..
of or from Foreign Countries .. .. „			2,982	4,760
——— dressed in oil,—				
of and from British Possessions .. .. „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. .. „	.. ..	.. ..	27	.. ..
Mink, dressed; of and from British Possessions „	.. ..	.. ..	20	3
of or from Foreign Countries .. „	.. ..	.. ..	115	.. ..
Pelts of Goats, dressed .. .. „	.. ..	.. ..	.. ..	.. ..
—— of all sorts, tanned, tawed, or in any way dressed; of and from British Possessions .. „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. „	.. ..	.. ..	.. ..	.. ..
Sheep, tanned or tawed,—				
of and from British Possessions .. .. „	2,892	5,338	4,754	2,933
of or from Foreign Countries .. .. „			14,612	7,347
——— dressed in oil,—				
of and from British Possessions .. .. „	852	3	.. ..	.. ..
of or from Foreign Countries .. .. „			893	1,716
Squirrel or Calabar, tawed,—				
of and from British Possessions .. .. „	1,585	4,197	3,223	359
of or from Foreign Countries .. .. „			22	644
Wolf, tawed; of and from British Possessions .. „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. „	.. ..	.. ..	.. ..	.. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
24 5 0	6 13 11	10 18 7	25 11 6	1 0 0	0 10 0	per lb.		
.. ..	.. ..	0 18 8	0 0 1	As Goods unenumerated	0 5 0	per ton		
.. ..	0 0 8	.. ..	0 0 1	0 1 0	0 1 0	per cwt.	2 11 0	2 0 0
0 0 6	0 2 7	.. ..	.. ..	0 0 2	0 0 1	each		
		.. ..	.. ..		0 0 2	„		
.. ..	.. ..	0 4 2	0 10 6	As Skins unenumerated tanned, &c.	0 0 3	„		
.. ..	.. ..	0 10 6	0 9 0	„	0 0 6	„		
.. ..	0 1 5	.. ..	.. ..	0 0 8	0 0 1	„		
		135 13 1	29 18 6		0 0 2	„		
8 17 6	42 17 0	.. ..	.. ..	0 15 0	0 5 0	per 100	12 0 0	
		81 16 11	33 6 3		0 10 0	„		
34 0 9	23 16 3	.. ..	.. ..	0 10 0	0 2 6	„	6 0 0	
		9 11 6	4 0 4		0 5 0	„		
0 11 0	10 2 6	.. ..	.. ..	0 15 0	0 5 0	„	6 0 0	
		15 13 1	25 0 0		0 10 0	„		
.. ..	.. ..	.. ..	.. ..	4 0 0	1 0 0	„		
.. ..	.. ..	0 11 6	.. ..		2 0 0	„		
.. ..	.. ..	0 5 3	0 0 9	0 2 0	0 0 3	each		
.. ..	.. ..	3 0 5	.. ..		0 0 6	„		
.. ..	.. ..	.. ..	.. ..	0 6 0	.. ..	per doz.		
.. ..	.. ..	.. ..	.. ..	.. ..	0 2 6	„		
.. ..	.. ..	.. ..	.. ..	.. ..	0 5 0	„		
57 16 11	110 13 11	14 19 7	9 5 0	2 0 0	0 6 0	per 100	7 0 0	
		94 4 5	46 5 4		0 12 0	„		
34 1 7	0 2 6	.. ..	.. ..	4 0 0	0 10 0	„	7 0 0	
		9 7 6	18 0 4		1 0 0	„		
13 17 5	37 10 7	4 4 7	0 9 5	0 17 6	0 2 6	„		
		0 1 3	1 13 11		0 5 0	„		
.. ..	.. ..	.. ..	.. ..	0 17 6	0 2 6	each		
.. ..	.. ..	.. ..	.. ..		0 5 0	„		

B.—*Articles partially Manufactured.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Spelter or Zinc, not in Cakes .. .. *tons cwt. qr. lb.*	1 13 3 24	.. ..	.. ..	.. ..
——— Rolled, but not otherwise manufactured .. .. „	.. ..	.. ..	1 13 0 6	1 0 0
Starch, Gum of, torrified or calcined, commonly called British Gum .. .. *cwt. qr. lb.*	.. ..	.. ..	.. ..	3 2 1
Steel, unwrought, prepared in and imported from any British Possession in Asia, Africa, or America *tons. cwt. qr. lb.*	0 8 3 17	.. ..	.. ..	.. ..
——— of and from British Possessions „	.. ..	.. ..	.. ..	.. ..
——— of or from Foreign Countries „	3 3 0 6	0 5 2 12	11 1 1 16	16 0 3 22
value	£45 16 2	£5 1 4	£235 10 6	£365 16
Tarras .. .. *bushels*	211	.. ..	.. ..	.. ..
Vermillion .. .. *lb.*	973	357	644	1,990
Wool, Beaver, Cut and Combed— of and from British Possessions .. .. „	.. ..	92	.. ..	.. ..
of or from Foreign Countries .. .. .. „			.. ..	.. ..
Yarn, Cable; of and from British Possessions *cwt. qr. lb.*	410 1 14	146 2 10	.. ..	.. ..
of or from Foreign Countries .. „			84 1 17	147 0
—— Camel or Mohair .. .. *lb.*	3,800	813	271	523
—— Raw Linen .. .. *cwt. qr lb.*	2,964 0 18	1,132 0 8	644 2 16	2,395 0 1

	Years ending 10th October	
	1843	1844
Wood and Timber, viz.:—		
Spokes for Wheels—		
—— of any British Possession in America, and imported directly from thence *number*	33,125	3,485	.. ..	.. ..
—— otherwise imported not exceeding 2 feet long .. .. „	.. ..	255	.. ..	.. ..
exceeding 2 feet long .. „	60	.. ..	.. ..	.. ..
—— of and from British Possessions—				
not exceeding 2 feet long .. „	.. ..	.. ..	2,858	4,538
exceeding 2 feet long .. „	.. ..	.. ..	1,917	6,152
—— of or from Foreign Countries—				
not exceeding 2 feet long .. „	.. ..	.. ..	1,524	.. ..
exceeding 2 feet long.. .. „	.. ..	.. ..	194	470

Mean Annual Produce of Class B, Schedule I. .. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
17 19 5	.. ..	.. ..	.. ..	10 0 0	.. ..	per ton		
.. ..	.. ..	4 6 8	2 12 8	.. ..	2 10 0	,,		
.. ..	.. ..	.. ..	2 17 5	As Goods unenumerated	0 15 0	per cwt.		
0 0 6	.. ..	.. ..	.. ..	0 1 0	.. ..	per ton		
.. ..	.. ..	.. ..	.. ..	.. ..	0 1 0	,,		
7 10 3	1 0 11	37 3 4	57 12 5	20 0 0	15 0 0	per cent. ad val.		
10 13 9	.. ..	.. ..	.. ..	0 1 3	0 1 3	per bushel		
24 6 6	11 6 1	15 16 7	27 14 9	0 0 6	0 0 3	per lb.	0 7 0	0 4 10½
.. ..	23 3 2	.. ..	.. ..	0 4 9	0 0 6	,,		
		.. ..	.. ..		0 1 0	,,		
220 11 6	82 14 8	.. ..	.. ..	0 10 9	0 3 0	per cwt.	1 15 0	
		26 11 9	46 6 7		0 6 0	,,		
16 8 1	3 14 1	3 2 0	2 5 9	0 0 1	0 0 1	per lb.	0 2 10½	
148 9 7	58 11 7	33 19 8	125 13 11	0 1 0	0 1 0	per cwt.	(a) 26 13 0	
		Years ending 10th Oct.			Rates chargeable until 10th Oct. 1842	Rates chargeable since 10th Oct. 1842		
		1843	1844					
10 9 9	1 2 2	.. ..	.. ..	These Rates are not subject to an addition of £5 per cent. 0 6 4	.. ..	per 1000		
.. ..	0 17 2	.. ..	.. ..	3 7 4	.. ..	,,	19 5 0	
0 8 1	.. ..	.. ..	.. ..	6 14 8	.. ..	,,		
.. ..	.. ..	0 3 0	0 4 8	.. ..	0 1 0	,,		
.. ..	.. ..	0 3 11	0 13 0	.. ..	0 2 0	,,		
.. ..	.. ..	3 3 11	.. ..	.. ..	2 0 0	,,		
.. ..	.. ..	0 16 3	1 19 5	.. ..	4 0 0	,,		
968 10 9	805 9 11	673 14 10	637 13 7					
£887		£						

(a.) *Linen Yarn*, 1840. Extreme Prices—Petersburg Tow Yarn £2 per cwt. Finest Linen Yarn, £142 10*s*.

C.—*Articles wholly Manufactured.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Agates or Cornelians, set	*value*	£664 6 8	£512 4 0	1 92 15 0	£108 14 0
Almond Paste	„	£18 11 0	£12 19 6	£11 15 0	£62 13 6
Amber, Manufactures of, unenumerated	*lb. ozs.*	4 3	17 1	.. ..	.. ..
———	*value*	.. ..	.. ..	£21 19 0	£43 0 0
Aquafortis	*cwt. qr. lb.*	.. ..	.. ..	.. ..	1 0 9
Bandstring Twist, of and from British Possessions	*knots*	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	.. ..	.. ..
Bast Ropes, Twine and Strands,— of and from British Possessions	*cwt. qr. lb.*	3 1 15	.. ..	.. ..	.. ..
of or from Foreign Countries	„			.. ..	.. ..
Beads; Amber	*lb. ozs.*	2 1	0 3	.. ..	.. ..
Arango	*value*	.. ..	.. ..	.. ..	.. ..
Crystal	*number*	57	.. ..	.. ..	.. ..
Jet	*lb. ozs.*	0 8	1 4	.. ..	.. ..
—	*value*	.. ..	.. ..	.. ..	.. ..
Blacking	*cwt. qr. lb.*	2 2 24	0 3 21	3 1 10	0 1 1
Bottles of Earth or Stone; Empty	*number*	22	12	7,332	220
Full		.. ..	.. ..	.. ..	.. ..
Brass, Powder of	*lb.*	.. ..	.. ..	.. ..	.. ..
Bronze Manufactures; not Works of Art	*value*	£282 5 0	£293 5 0	£479 5 0	£542 19 3
Buttons	„	£615 7 0	£232 8 6	.. ..	.. ..
——— Metal	„	.. ..	.. ..	£265 9 3	£70 14 4
Candles, Spermaceti	*lb.*	6	2	1,766	588
——— Tallow	*cwt. qr. lb.*	0 2 13	0 3 3	20 1 13	17 0 18
——— Stearine	*lb.*	.. ..	.. ..	1,096	2,057
——— Wax	„	138	299	4,871	1,335
Cards, Playing*	*packs*	.. ..	.. ..	.. ..	.. ..
Carmine	*ounces*	316	910	1,865	1,554
Casks, Empty	*value*	£122 10 1	£138 14 11	£210 18 6	£223 18 11

* *Playing Cards* not having the maker's name and residence printed or marked on one card and every wrapper—prohibited.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
132 17 2	105 6 5	30 7 1	17 1 11	20 0 0	15 0 0	per cent.ad val.		
10 19 5	8 0 1	2 13 7	13 3 3	60 0 0	20 0 0	,,		
2 10 3	10 14 11	.. ..	.. ..	0 12 0	.. ..	per lb.		
.. ..	.. ..	3 9 3	6 15 6	.. ..	15 0 0	per cent.ad val.		
.. ..	.. ..	.. ..	0 5 9	0 14 3	0 5 0	per cwt.		
.. ..	.. ..	.. ..	.. ..	0 5 0	0 2 6	per dozen Knots, each containing 32 yards.		
.. ..	.. ..	.. ..	.. ..		0 5 0			
1 13 11	.. ..	.. ..	.. ..	0 10 0	0 2 6	per cwt.		
		.. ..	.. ..		0 5 0	,,		
1 4 9	0 2 4	.. ..	.. ..	0 12 0	As Beads unenumerated	per lb.	(a) 1 10 0	
.. ..	.. ..	.. ..	.. ..	20 0 0	15 0 0	percent.ad val.		
0 1 7	.. ..	.. ..	.. ..	1 8 6	As Beads unenumerated	per 1000		
0 1 7	0 4 3	.. ..	.. ..	0 3 2	.. ..	per lb		
.. ..	.. ..	.. ..	.. ..	.. ..	15 0 0	per cent.ad val.		
9 15 5	Excess of repayments 0 13 11	3 10 3	0 5 5	3 12 0	1 0 0	per cwt.		
0 1 0	0 0 6	6 15 11	0 3 2	0 0 6	0 0 2	per dozen		
.. ..	.. ..	.. ..	.. ..	free	free			
.. ..	.. ..	.. ..	.. ..	0 2 6	0 0 6	per lb.		
84 13 6	91 9 5	84 2 2	88 10 8	30 0 0	15 0 0	per cent.ad val.		
122 1 5	48 7 4	.. ..	.. ..	20 0 0	.. ..	,,		
.. ..	.. ..	43 16 6	11 3 1	.. ..	15 0 0	,,		
0 15 0	0 5 0	46 7 4	15 8 11	0 2 6	0 0 6	per lb.	0 1 10	
1 19 1	2 10 7	10 16 5	9 0 7	3 3 4	0 10 0	per cwt.	3 0 0	
.. ..	.. ..	12 5 8	22 10 5	As Candles, Tallow.	0 0 2½	per lb.		
17 8 3	39 2 5	85 4 9	23 7 6	0 2 6	0 0 4	,,	0 2 2	
.. ..	.. ..	.. ..	.. ..	4 0 0	(b) 4 0 0	per doz. packs		
7 18 0	23 13 6	48 19 1	40 15 10	0 0 6	0 0 6	per ounce	(c) 0 8 6	
61 1 10	70 7 10	56 5 0	58 16 10	50 0 0	25 0 0	per cent.ad val.		

(*a.*) *Beads, Amber*, 1840.—Average Price stated by Estimate—Extreme Prices 10*s.* and £2 per lb.
(*b.*) The Stamp Duty on *Playing Cards* of British Manufacture, is 12*s.* per dozen packs.
(*c.*) *Carmine*, 1840.—Average Price Stated by Estimate—Extreme Prices 5*s.* and 12*s.* per oz.

C.—*Articles wholly Manufactured.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Casts of Busts, Statues or Figures .. .. *cwt. qr. lb.*	100 3 13	368 2 0	234 2 5	188 1 0
Catlings .. .. *gross*	948	623	662	512
Chalk prepared or manufactured, unenumerated— of and from British Possessions .. *value*	£266 0 0	£298 13 11	.. ..	.. ..
of or from Foreign Countries .. „			£138 5 6	£175 2 3
Citrate of Lime .. .. *cwt. qr. lb.*	.. ..	3 1 21	.. ..	0 1 13
Citric Acid .. .. *lb.*	1,310	221	.. ..	.. ..
Copper in Plates and Copper Coin— of and from any British Possession within the limits of the East India Company's Charter .. .. *cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
otherwise imported .. .. .. „	3 2 24	3 1 0	.. ..	.. ..
——— of and from British Possessions .. „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries .. „	.. ..	.. ..	9 0 12	4 1 9
Copper or Brass Wire .. .. „	31 0 24	30 3 15	.. ..	.. ..
——— .. .. *value*	.. ..	.. ..	£336 9 6	£456 5 6
Corks, Fishermen's .. .. *cwt. qr. lb.*	.. ..	.. ..	388 2 22	26 1 3
Crayons .. .. *value*	£68 15 0	£50 17 0	£162 11 0	£193 4 6
Crystal Cut or manufactured, except Beads .. „	£84 14 8	£42 12 6	£5 0 0	£6 0 0
Dice .. .. *pairs*	1	1	.. ..	.. ..
Enamel .. .. *lbs. ozs.*	7 0	2 0	0 8	3 8
Extract of Cardamoms; entered by Weight .. *lbs. ozs.*	.. ..	.. ..	.. ..	.. ..
——— at Value, at the option of the Importer *value*	.. ..	.. ..	.. ..	.. ..
Coculus Indicus; ——— by Weight .. *lbs. ozs.*	.. ..	.. ..	.. ..	.. ..
——— at Value .. *value*	.. ..	.. ..	.. ..	.. ..
Grains, Guinea, or of Paradise; .. .. by Weight .. *lbs. ozs.*	.. ..	.. ..	.. ..	.. ..
——— at Value .. *value*	.. ..	.. ..	.. ..	.. ..
Liquorice; ——— by Weight .. *lbs. ozs.*	.. ..	.. ..	.. ..	.. ..
——— at Value .. *value*	£1 0 0	.. ..	.. ..	.. ..
Nux Vomica; ——— by Weight .. *lbs. ozs.*	2 4	4 2	4 13	1 0
——— at Value .. *value*	.. ..	.. ..	£17 0 0	.. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
12 15 5	48 16 3	31 5 2	23 17 10	0 2 6	0 2 6	per cwt.		
300 3 4	204 3 9	104 7 1	80 14 1	0 6 4	0 3 0	per Gross containing 12 Dozen Knots.	0 18 0	
26 12 0	30 1 9	.. ..	.. ..	10 0 0	5 0 0	per cent. ad val.		
		14 11 1	18 7 10		10 0 0	,,		
.. ..	3 7 5	.. ..	0 1 11	0 18 8	0 5 0	per cwt.	1 17 4	
34 4 6	5 13 8	.. ..	.. ..	0 0 6	0 0 2	per lb.	0 3 3	
.. ..	.. ..	.. ..	.. ..	0 15 0	.. ..	per cwt.	.. ..	
5 11 5	5 0 5	.. ..	.. ..	1 10 0	.. ..	,,	4 8 8	
.. ..	.. ..	.. ..	.. ..	.. ..	0 5 0	,,		
.. ..	.. ..	4 15 7	2 5 7	.. ..	0 10 0	,,		
78 1 0	77 11 5	.. ..	.. ..	2 10 0	.. ..	per cwt.	(a) 15 8 0	
.. ..	.. ..	44 3 3	59 18 2	.. ..	12 10 0	per cent. ad val.		
.. ..	.. ..	41 19 10	2 15 4	as Cork	0 2 0	per cwt.		
27 10 1	21 3 5	26 11 11	30 3 2	40 0 0	15 0 0	per cent. ad val.		
25 8 5	13 8 6	0 15 9	0 18 11	30 0 0	15 0 0	,,		
1 6 2	1 6 2	.. ..	.. ..	1 6 2	(b) 1 6 2	per pair.		
2 10 2	0 15 1	0 1 1	0 7 4	0 7 2	0 2 0	per lb.	0 7 0	
.. ..	.. ..	.. ..	.. ..	0 10 0	0 5 0	per lb.		
.. ..	.. ..	.. ..	.. ..	or 75 0 0	or 20 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 10 0	0 5 0	per lb.		
.. ..	.. ..	.. ..	.. ..	or 75 0 0	or 20 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 10 0	0 5 0	per lb.		
.. ..	.. ..	.. ..	.. ..	or 75 0 0	or 20 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 10 0	0 5 0	per lb.		
0 15 0	.. ..	.. ..	.. ..	or 75 0 0	or 20 0 0	per cent. ad val.		
1 2 6	2 2 10	1 5 4	0 5 3	0 10 0	0 5 0	per lb.		
.. ..	.. ..	3 11 5	.. ..	or 75 0 0	or 20 0 0	per cent. ad val.		

(a) *Copper or Brass Wire*, 1840; Average Price stated by Estimate.—Extreme Prices £8 8*s.* and £22 8*s.* per Cwt.

(b) The Stamp Duty on *Dice* of British Manufacture, is £1 per pair.

C.—*Articles wholly Manufactured.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Extract—*continued.*				
of Opium; entered by weight.. .. .. *lb. oz.*	.. ..	2 4	.. ..	.. ..
——— at value; at the option of the Importer .. .. *value*	.. ..	.. ..	.. ..	.. ..
Guinea Pepper; by weight .. .. .. *lb. oz.*	.. ..	.. ..	.. ..	.. ..
——— at value .. .. .. *value*	.. ..	£0 10 0	.. ..	.. ..
Peruvian or Jesuit's Bark; by weight .. .. *lb. oz.*	.. ..	.. ..	0 8	.. ..
——— at value .. .. *value*	.. ..	.. ..	.. ..	.. ..
Quassia; by weight .. .. *lb. oz.*	.. ..	.. ..	.. ..	.. ..
——— at value .. .. *value*	.. ..	.. ..	.. ..	.. ..
Radix Rataniæ; by weight .. .. .. *lb. oz.*	.. ..	.. ..	.. ..	.. ..
——— at value .. .. .. *value*	.. ..	.. ..	£0 5 0	.. ..
Vitriol; by weight .. .. *lb. oz.*	.. ..	.. ..	.. ..	.. ..
——— at value .. .. *value*	£2 9 0	£1 6 10	£1 10 0	.. ..
Feathers, Ostrich, Dressed .. .. *lb. oz.*	13 10	21 4	16 15	9 8
Garnets, Cut .. .. „	25 6	48 3	58 2	41 12
Gauze of Thread; of and from British Possessions .. *value*	£21 6 0	£2 2 0	.. ..	.. ..
of or from Foreign Countries .. „			£5 7 0	£5 0
Glue and Gelatine .. .. *cwt. qr. lb.*	496 0 0	379 1 14	.. ..	.. ..
Glue .. .. „	.. ..	.. ..	758 2 1	505 2
Gold, Leaves of .. .. *number*	.. ..	.. ..	5,676	5,200
Gunpowder .. .. *cwt. qr. lb.*	0 1 10	.. ..	.. ..	.. ..
——— without License	.. ..	.. ..	.. ..	.. ..
Harpstrings or Lutestrings, silvered .. .. .. *value*	£102 3 0	£113 9 6	£119 5 0	£134 6
Hats or Bonnets; of Bast, Cane, or Horsehair				
each not exceeding 22 inches in diameter *number*	6	31	199	79
each exceeding 22 inches in diameter .. „	6	1	3	.. ..
——— of Felt, Hair, Wool, or Beaver .. „	31	240	135	191
Jewels, Emeralds, and all other Precious Stones (except Diamonds) set; exclusive of Pearls .. .. *value*	£445 0 0	£179 5 0	.. ..	.. ..
——— set; including Pearls .. .. .. „	.. ..	.. ..	£192 15 0	£250 0
Inkle, wrought; of and from British Possessions .. *lb.*	835	304	.. ..	.. ..
of or from Foreign Countries .. „			625	389
Lamp Black .. .. *cwt. qr. lb.*	1 1 2	0 0 25	0 3 22	1 2 2

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	1 2 6	.. ..	.. ..	0 10 0	0 5 0	per lb.		
.. ..	.. ..	.. ..	.. ..	or 25 0 0	or 20 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 10 0	0 5 0	per lb.		
.. ..	0 2 8	.. ..	.. ..	or 25 0 0	or 20 0 0	per cent. ad val.		
.. ..	.. ..	0 2 8	.. ..	0 5 0	0 5 0	per lb.		
.. ..	.. ..	.. ..	.. ..	.. ..	or 20 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 10 0	0 5 0	per lb.		
.. ..	.. ..	.. ..	.. ..	or 50 0 0	or 20 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 5 0	0 5 0	per lb.		
.. ..	.. ..	0 1 1	.. ..	.. ..	or 20 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 10 0	0 5 0	per lb.		
0 12 3	0 7 1	0 6 4	.. ..	or 25 0 0	or 20 0 0	per cent. ad val.		
20 9 6	32 18 11	26 13 4	14 18 8	1 10 0	1 10 0	per lb.		
38 6 4	73 13 2	45 15 6	28 9 1	1 10 0	0 15 0	„	(a)	
6 7 10	0 13 2	.. ..	.. ..	30 0 0	7 10 0	per cent. ad val.		
		0 16 11	0 15 9		15 0 0	„		
297 13 1	236 17 4	.. ..	.. ..	0 12 0	[See Glue and Gelatine respectively]	per cwt.		
.. ..	.. ..	119 9 7	79 13 7	.. ..	0 3 0	„	1 17 4	
.. ..	.. ..	8 18 10	8 3 10	0 3 0	0 3 0	per 100 leaves		
1 0 4	.. ..	.. ..	.. ..	3 0 0	1 0 0	per cwt.		
.. ..	.. ..	.. ..	.. ..	Prohibited	Prohibited			
20 8 7	23 10 7	25 0 10	28 4 2	20 0 0	20 0 0	per cent. ad val.		
0 10 0	2 14 1	8 18 6	3 11 0	1 0 0	0 10 0	per doz.		
1 0 0	0 3 6	0 6 2	.. ..	2 0 0	0 15 0	„		
16 5 6	129 14 10	17 14 8	25 1 11	0 10 6	0 2 6	each		
89 0 0	36 18 5	.. ..	.. ..	20 0 0	.. ..	per cent. ad val		
.. ..	.. ..	19 13 11	26 16 10	.. ..	10 0 0	„		
215 3 10	81 8 10	.. ..	.. ..	0 5 2	0 0 6	per lb.		
		32 16 2	20 8 3		0 1 0	„		
1 5 4	0 4 6	1 0 0	1 16 2	1 0 0	1 0 0	per cwt.		

(a) *Garnets, Cut*, 1840, average price uncertain. Extreme prices, £1 10s. and £5 per lb.

C—*Articles wholly Manufactured.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Latten Wire	*cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
————	*value*	.. ..	.. ..	.. ..	.. ..
Lead, Manufactures of	„	.. ..	.. ..	£51 14 0	£96 9
Magna Græcia Ware	„	£1,484 4 0	£548 12 6	£341 7 6	£281 3
Maps or Charts, or parts thereof; Plain	*number*	4,013	4,110	10,957	9,064
———— Coloured	„	3,402	2,857		
Mattresses	*value*	£189 14 0	£207 16 0	£364 0 0	£239 3
Medals, not of Gold or Silver	„	£42 11 0	£27 10 0	£104 10 0	£61 17
Mercury, Prepared	„	.. ..	.. ..	£301 0 0	£76 0
Mill Boards	*cwt. qr. lb.*	.. ..	.. ..	3 1 6	..
Models of Cork or Wood	*value*	£216 16 0	£305 5 6	£156 11 6	£360 13
Morphia, and its Salts	*lb. oz.*	2 2	2 8	1 8	0 4
Mustard Flour	*cwt. qr. lb.*	.. ..	.. ..	2 0 18	0 2
Oil of Almonds	*lb.*	.. ..	17	913	594
— of Bays	„	2,970	2,003	6,608	5,779
— Chemical, Essential, or Perfumed; viz.—					
Caraway	*lb. oz.*	1,747 0	1,347 5	1,032 0	248
Mint	„	425 0	318 14	396 7	94
Spike	„	.. ..	.. ..	490 0	383
Cassia	„	4,541 6	3,094 11	1,189 8	1,531
Otto of Roses	„	941 11	910 13	902 13	497
Orange Flower Water	*lb.*	12,167	17,568	12,915	14,55
Orsedew	*cwt. qr. lb.*	5 0 9	4 3 11	3 3 0	13 1
Palmetto, Manufactures of,— of and from British Possessions	*value*	.. ..	.. ..	£22 0 0	£12
of or from Foreign Countries	„	.. ..	.. ..	.. ..	..
Paper, viz., Brown Paper made of old Rope or Cordage only, without separating or extracting the Pitch or Tar therefrom, and without any mixture of other Materials therewith	*lb.*	.. ..	.. ..	107	25
Parchment	*Sheets*	36	9	528	28
Paste Boards	*cwt. qr. lb.*	0 2 8	0 0 9	1 0 18	1 0

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. ..	.. ..	.. ..	1 0 0	.. ..	per cwt.		
.. ..	.. ..	.. ..	.. ..	.. ..	12 10 0	per cent. ad val.		
.. ..	.. ..	8 2 10	15 7 2	As Goods unenumerated	15 0 0	,,		
74 4 2	28 6 11	17 18 5	14 15 3	5 0 0	5 0 0	,,		
16 14 5	16 16 11	48 7 3	40 10 10	0 0 1	0 0 1	each		
28 8 4	24 13 9			0 0 2				
38 0 0	43 3 4	38 11 9	25 2 9	20 0 0	10 0 0	per cent. ad val.		
2 2 7	1 8 6	5 9 11	3 4 10	5 0 0	5 0 0	,,		
.. ..	.. ..	31 12 6	7 19 7	30 0 0	10 0 0	,,		
.. ..	.. ..	0 9 6	.. ..	3 8 2	(a) 1 10 0	per cwt.		
10 16 11	14 18 5	8 4 7	18 18 10	5 0 0	5 0 0	per cent. ad val.		
1 14 0	2 2 0	0 7 11	0 1 4	0 16 0	0 5 0	per lb.	5 0 0	
.. ..	.. ..	1 7 3	0 9 3	As Goods unenumerated	0 12 0	per cwt.		
.. ..	0 14 6	7 19 8	5 9 7	0 0 10	0 0 2	per lb.	0 1 2	
37 2 6	25 17 8	57 16 6	50 11 7	0 0 3	0 0 2	,,	0 1 0¾	
349 8 0	271 15 1	108 7 2	26 0 11	0 4 0	0 2 0	,,	0 4 1	0 4 11
85 0 0	65 15 7	40 19 11	9 17 4	0 4 0	0 2 0	,,	0 10 0	
.. ..	.. ..	51 9 1	40 4 10	0 4 0	0 2 0	,,	0 2 4½	
302 15 2	212 0 9	62 17 0	82 4 0	0 1 4	0 1 0	,,	0 9 2	0 18 6
71 3 5	64 1 10	52 10 7	25 0 8	0 1 4	0 1 0	,,	10 7 3	11 18 8
50 13 11	75 14 9	56 12 10	63 13 10	0 0 1	0 0 1	,,	0 1 0	
14 5 6	14 1 8	2 13 5	7 9 9	2 16 0	0 10 0	per cwt.	14 0 0	
.. ..	.. ..	1 3 1	0 13 0	As Goods unenumerated	5 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	ditto	As Goods unenumerated	,,		
.. ..	.. ..	1 8 1	3 10 0	0 0 3	(a) 0 0 3	per lb.		
1 10 0	0 7 11	13 17 2	7 7 1	0 10 0	0 6 0	per doz. Sheets		
1 19 0	0 5 10	1 16 8	1 19 1	3 8 2	(a) 1 10 0	per cwt.		

(a) The Excise Duty on Mill Boards, Paste Boards, and Brown Paper, is 1½*d.* per lb., with 5 per cent. additional thereon.

C.—*Articles wholly Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Pencils, not of Slate	*value*	£386 8 4	£442 16 3	£441 19 0	£535 2 2
Pewter, Manufactures of	„	£20 17 6	£0 4 0	£7 2 6	£8 14 0
Plate, Wire Silver	„	£9 10 0	.. ..	.. ..	.. ..
Pots, Melting for Goldsmiths	*number*	25,593	42,044	23,983	16,555
—— of Stone	*value*	£5 10 0	£2 4 0	£63 17 0	£47 7 2
Powder; Hairpowder	*cwt. qr. lb.*	0 0 17	0 0 15	.. ..	.. ..
—— Perfumed	„	0 0 27	0 0 10	0 3 20	0 3 14
—— Unenumerated, that will serve for the same uses as Starch	„	.. ..	.. ..	0 0 0½	0 1 0
Saccharum Saturni	„	.. ..	.. ..	.. ..	45 2 17
Sal, Limonum	„	0 0 6	.. ..	.. ..	0 0 8
—— Prunella	„	.. ..	.. ..	.. ..	.. ..
Scale Boards	„	.. ..	.. ..	.. ..	.. ..
Slates in Frame	*number*	.. ..	.. ..	.. ..	.. ..
Soap, Soft—					
of and from any British Possession in the East Indies	*cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
of or from other Places	„	42 2 9	54 3 27	.. ..	.. ..
of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	32 2 20	36 0 12
—— Naples	„	.. ..	.. ..	20 3 7	38 1 16
Spa Ware	*value*	£88 17 0	£152 15 0	£274 0 0	£249 2 6
Spelter or Zinc, Manufactures of	„	.. ..	.. ..	40 0 0	5 0 0
Steel Wire	*lb.*	53	79	.. ..	.. ..
Stone and Slate Hewn,—					
of and from British Possessions	*tons cwt. qr. lb.*	.. ..	.. ..	14 11 1 21	21 15 2 14
of or from Foreign Countries	„	.. ..	.. ..	75 14 0 13	83 16 2 14
—— Filtering Stones	*value*	£14 19 0	£8 4 0	.. ..	.. ..
Grave Stones of Marble Polished, not containing more than 2 feet square	*feet square*	.. ..	2 0	.. ..	.. ..
—— of Marble Unpolished	„	.. ..	.. ..	.. ..	.. ..
—— not of Marble Polished or Unpolished	„	24 6	31 0	.. ..	.. ..
Polishing Stones	*value*	£55 5 0	£24 15 0	£10 0 0	.. ..
Slates unenumerated	„	£0 1 0	.. ..	.. ..	.. ..
Slick Stones	*number*	.. ..	.. ..	.. ..	.. ..
Stone Sculptured or Mosaic Work	*cwt. qr. lb.*	474 0 14	1,087 0 20	3 2 25	.. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 6th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
118 18 7	138 3 7	70 1 8	84 5 10	30 0 0	15 0 0	per cent.ad val.		
4 3 6	0 0 10	1 2 6	1 7 5	20 0 0	15 0 0	„		
2 7 6	.. ..	.. ..	.. ..	25 0 0	12 10 0	„		
40 11 5	71 15 7	39 17 4	27 10 8	0 3 2	0 3 2	per 100		
1 13 0	0 13 10	13 8 3	9 19 0	30 0 0	20 0 0	per cent.ad val.		
1 9 8	1 7 6	.. ..	.. ..	9 15 0	1 0 0	per cwt.	3 14 8	
3 7 1	1 4 10	0 19 7	0 18 11	13 13 0	1 0 0	„	3 14 8	
.. ..	.. ..	0 0 11	0 2 8	9 10 0	0 10 0	„		
.. ..	.. ..	.. ..	23 19 4	4 13 4	0 10 0	„	1 17 4	
1 8 6	.. ..	.. ..	0 0 1	26 12 0	0 1 0	„	14 0 0	
.. ..	.. ..	.. ..	.. ..	0 1 0	0 1 0	„	2 10 0	
.. ..	.. ..	.. ..	.. ..	3 8 2	1 10 0	„		
.. ..	.. ..	.. ..	.. ..	0 3 0	As Goods unenumerated	per dozen	0 3 0	
.. ..	.. ..	.. ..	.. ..	1 3 0	.. ..	per cwt.		
152 4 1	203 2 6	.. ..	.. ..	3 11 3	.. ..	„	(a) 5 12 0	
.. ..	.. ..	.. ..	.. ..	.. ..	(b) 0 15 0	„		
.. ..	.. ..	33 18 8	37 18 7	.. ..	(b) 1 0 0	„		
.. ..	.. ..	61 4 8	112 17 6	as Soft Soap	(b) 2 16 0	„		
27 15 8	48 6 3	47 12 0	34 0 11	30 0 0	15 0 0	per cent.ad val.		
.. ..	.. ..	4 4 0	0 10 6	As Goods unenumerated	10 0 0	„		
4 17 2	7 11 6	.. ..	.. ..	0 1 10	As Iron and Steel wrought.	per lb.		
.. ..	.. ..	0 15 9	1 3 4	.. ..	0 1 0	per ton		
.. ..	.. ..	43 5 9	40 7 7	.. ..	0 10 0	„		
7 9 6	4 5 4	.. ..	.. ..	50 0 0	As Stone and Slate Hewn	per cent.ad val.		
.. ..	0 5 3	.. ..	.. ..	0 2 6	„	Per Foot Square Superficial Measure		
.. ..	.. ..	.. ..	.. ..	0 0 10	„	„		
0 12 3	0 16 3	.. ..	.. ..	0 0 6	„	„		
3 7 3	1 5 3	0 10 6	.. ..	5 0 0	„	per cent.ad val.		
0 0 8	.. ..	.. ..	.. ..	66 10 0	„	„		
.. ..	.. ..	.. ..	.. ..	0 8 0	„	per 100		
58 19 6	140 7 2	0 9 8	.. ..	0 2 6	„	per cwt.		

(a) *Soft Soap*, 1840; average price stated by estimate. Extreme prices £4 4*s.* and £16 16*s.* per cwt.

(b) The Excise Duty on *Soft Soap* of British Manufacture is 9*s.* 4*d.* per cwt. with £5 per cent. additional thereon.

C.—*Articles wholly Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Sulphur Impressions	*value*	£174 7 6	£251 10 0	£109 12 6	£188 13 0
Telescopes	„	£23 10 0	£42 11 6	£26 2 6	£166 13 6
Thread, Bruges	*lb.*	1	.. ..	.. ..	.. ..
Outnal	„	.. ..	.. ..	.. ..	.. ..
Pack	*cwt. qr. lb.*	0 0 4	.. ..	.. ..	.. ..
Sisters	*lb.*	.. ..	.. ..	.. ..	.. ..
Whited Brown	„	.. ..	47	.. ..	.. ..
Unenumerated	*value*	£65 15 0	£14 0 0	.. ..	.. ..
—— Unenumerated; of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	£18 17 6	£23 11
Tiles, Dutch	„	£62 12 6	£58 15 0	.. ..	.. ..
Not Dutch	„	£44 5 0	£54 11 6	.. ..	.. ..
—— of all sorts; of and from British Possessions	„	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries	„	.. ..	.. ..	£113 14 5	£172 15
Tin, Manufactures of	„	£14 4 4	£12 4 0	£39 1 0	£109 4
Tin Foil	„	£1,137 15 0	£72 17 6	.. ..	.. ..
——	*lb.*	.. ..	.. ..	706	506
Tobacco; viz. Snuff	„	294	172	177	233
Turnery, unenumerated	*value*	£99 1 0	£53 1 0	£411 0 0	£466 19
Twine; of and from British Possessions	*cwt. qr. lb.*	0 2 20	1 1 11	7 1 0	.. ..
of or from Foreign Countries	„			0 0 10	0 2
Varnish; unenumerated	*value*	£84 5 0	£27 2 8	£66 17 0	£54 12
Vases, ancient, not of stone or marble	„	£14 0 0	£3 10 0	£425 0 0	£183 0
Vellum	*skins*	.. ..	.. ..	32	.. ..
Verjuice	*tuns hhds. gall.*	.. ..	.. ..	.. ..	.. ..
Wafers	*lb.*	442	944	540	569
Washing Balls	„	21¾	27	571	.. ..
Wax; Sealing Wax	*value*	£16 10 0	£22 19 2	£51 1 0	£14 19
Whipcord	*lb.*	.. ..	.. ..	.. ..	.. ..

Mean Annual Produce of Class C, Schedule I. .. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
8 14 8	13 2 6	5 15 4	9 18 4	5 0 0	5 0 0	per cent. ad val.		
7 1 0	5 5 0	4 2 5	26 4 10	30 0 0	15 0 0	„		
0 1 3	.. ..	.. ..	.. ..	0 1 3	As Thread unenumerated	per lb.		
.. ..	.. ..	.. ..	.. ..	0 1 3	„	„		
0 0 7	.. ..	.. ..	.. ..	0 15 0	„	per cwt.		
.. ..	.. ..	.. ..	.. ..	0 4 0	„	per lb.		
.. ..	3 13 8	.. ..	.. ..	0 1 6	„	„		
8 18 9	3 12 11	.. ..	.. ..	25 0 0	„	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	.. ..	5 0 0	„		
.. ..	.. ..	1 19 8	2 9 8	.. ..	10 0 0	„		
9 7 11	9 2 10	.. ..	.. ..	15 0 0	.. ..	„		
22 2 6	28 11 9	.. ..	.. ..	50 0 0	.. ..	„		
.. ..	.. ..	.. ..	.. ..	.. ..	5 0 0	„		
.. ..	.. ..	12 6 3	18 2 11	.. ..	10 0 0	„		
2 17 2	2 9 10	6 3 1	17 4 1	20 0 0	15 0 0	„		
208 6 9	19 2 5	.. ..	.. ..	25 0 0	.. ..	„		
.. ..	.. ..	18 10 11	13 5 7	.. ..	0 0 6	per lb.		
88 8 5	53 3 5	55 18 1	73 5 1	0 6 0	0 6 0	„		
29 14 9	16 5 10	64 14 11	73 11 2	30 0 0	15 0 0	per cent. ad val.		
1 1 1	2 2 2	1 18 1 0 0 11	.. .. 0 5 11	1 11 0	0 5 0 0 10 0	per cwt. „		
25 5 6	2 2 8	10 10 8	5 15 8	30 0 0	15 0 0	per cent. ad val.		
0 14 0	0 3 8	4 12 6	1 18 6	5 0 0	1 0 0	„		
.. ..	.. ..	1 13 7	.. ..	0 7 2	0 1 0	per skin		
.. ..	.. ..	.. ..	.. ..	73 12 9	(a) 10 0 0	per tun		
27 13 2	61 0 0	6 16 5	7 9 8	0 1 3	0 0 3	per lb.	(b) 0 1 3	
1 16 3	2 6 1	14 19 9	.. ..	0 1 8	0 0 6	„		
4 19 0	7 3 1	8 0 10	2 7 0	30 0 0	15 0 0	per cent. ad val.		
.. ..	.. ..	.. ..	.. ..	0 1 0	0 0 6	per lb.		
3,641 10 9	3,144 9 10	2,171 12 9	1,842 15 9					
£3,393		£2,007						

(*a*) The Excise Duty on *Verjuice* of British Manufacture was, until 5th July, 1844, when it was repealed, £2 2*s.* per ton, with 5 per cent. additional thereon.

(*b*) *Wafers*, 1840, average price stated by estimate. Extreme prices, 4*d.* and 5*s.* 6*d.* per lb.

D.—*Articles of Food.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Animals, Living, viz.:—					
Goats; of and from British Possessions	*number*	.. ..	.. ..	119	115
of or from Foreign Countries	„	.. ..	.. ..	65	104
Kids; of and from British Possessions	„	.. ..	.. ..	8	8
of or from Foreign Countries	„	.. ..	.. ..	7	13
Calves; of and from British Possessions	„	.. ..	.. ..	12	12
of or from Foreign Countries	„	.. ..	.. ..	75	47
Sheep; of and from British Possessions	„	.. ..	.. ..	80	149
of or from Foreign Countries	„	.. ..	.. ..	647	71
Lambs; of and from British Possessions	„	.. ..	.. ..	1	2
of or from Foreign Countries	„	.. ..	.. ..	11	10
Swine and Hogs;—					
of and from British Possessions	„	.. ..	.. ..	161	187
of or from Foreign Countries	„	.. ..	.. ..	402	135
Pigs, Sucking; of and from British Possessions	„	.. ..	.. ..	45	74
of or from Foreign Countries	„	.. ..	.. ..	42	32
Apples, dried	*bushels*	579	716	680	304
Beef, Fresh or slightly Salted,—					
of and from British Possessions	*cwt. qr. lb.*	.. ..	.. ..	0 0 23	.. ..
of or from Foreign Countries	„	.. ..	.. ..	125 3 10	47 2 8
Beer; Mum	*bar. & gall.*	2 21	13 23	21 8	2 18
—— or Ale, not Mum or Spruce	„	13 23	9 26	12 21	11 6
Cassava Powder, or Starch,—					
of and from any British Possession in America	*cwt. qr. lb.*	0 2 24	0 2 11	.. ..	.. ..
—— Powder; of and from British Possessions	„	.. ..	.. ..	0 3 12	1 2 10
of or from Foreign Countries	„	.. ..	.. ..	0 2 13	2 0 1
Caviare	„	22 2 19	17 0 14	46 0 15	24 2 1
Cherries, Raw	*value*	£259 19 0	£211 8 0	£943 3 0	£1,639 13
—— Dried	*lb.*	294	330	801	133
Cider	*tuns hhd. gall.*	0 1 5	0 3 29	0 2 29	0 2 55
Comfits	*lb.*	820	796	.. ..	.. ..
—— Dry, of and from British Possessions	„	.. ..	.. ..	1,162	212
of or from Foreign Countries	„	.. ..	.. ..	1,330	680
Confectionery (from 6th June, 1844)	„	.. ..	.. ..	.. ..	1,623
Cranberries	*gallons*	34,930	26,790	18,839	20,438

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
..	.. ..	3 2 6	3 0 6	Prohibited	0 0 6	each		
..	.. ..	3 9 1	5 9 9	,,	0 1 0	,,		
..	.. ..	0 4 3	0 4 2	,,	0 0 6	,,		
..	.. ..	0 7 6	0 13 10	,,	0 1 0	,,		
..	.. ..	3 3 0	3 3 0	,,	0 5 0	,,		
..	.. ..	38 17 0	25 4 0	,,	0 10 0	,,		
..	.. ..	6 6 0	11 14 11	,,	0 1 6	,,		
..	.. ..	101 18 3	11 3 8	,,	0 3 0	,,		
..	.. ..	0 1 1	0 2 2	,,	0 1 0	,,		
..	.. ..	1 3 1	1 0 11	,,	0 2 0	,,		
..	.. ..	21 3 0	24 11 4	,,	0 2 6	,,		
..	.. ..	105 11 0	35 8 6	,,	0 5 0	,,		
..	.. ..	2 7 4	3 17 8	,,	0 1 0	,,		
..	.. ..	4 8 2	3 7 0	,,	0 2 0	,,		
58 13 8	83 10 2	71 8 0	41 5 5	0 2 0	0 2 0	per bushel	1 5 0	
..	.. ..	0 0 4	.. ..	Prohibited	0 2 0	per cwt.		
..	.. ..	51 11 10	19 19 8	,,	0 8 0	,,		
8 2 3	43 15 10	44 12 7	5 7 8	3 1 1	2 0 0	per Barrel of 32 Gallons.	3 4 0	
36 6 10	27 2 8	25 19 7	23 0 4	2 13 0	2 0 0	,,		
0 0 9	0 0 8	.. ..	.. ..	0 1 0	.. ..	per cwt.	5 12 0	
..	.. ..	0 0 9	0 1 6	.. ..	0 1 0	,,		
..	.. ..	0 3 2	0 11 5	As Goods unenumerated	0 5 0	,,		
13 13 7	15 18 4	12 7 5	9 1 4	0 12 0	0 5 0	,,		
11 9 5	11 1 11	49 10 6	87 17 7	5 0 0	5 0 0	per cent. ad val.		
9 16 4	11 6 1	21 0 8	3 9 11	0 0 8	0 0 6	per lb.		
5 15 6	18 11 9	6 16 4	7 18 7	21 10 0	10 10 0	per tun.	10 0 0	
41 0 0	44 10 4	.. ..	.. ..	0 1 0	.. ..	per lb.	0 1 0	
..	.. ..	15 5 0	2 15 7	.. ..	0 0 3	,,		
..	.. ..	36 9 4	17 17 4	.. ..	0 0 6	,,		
..	.. ..	.. ..	42 11 8	As Goods unenumerated	0 0 6 From 6th June, 1844, previously as Succades, &c.	,,		
46 1 2	117 2 7	82 9 7	89 1 10	0 0 1	0 0 1	per gallon	0 0 10	

D.—*Articles of Food.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Essence of Spruce	*value*	£1 2 0	£102 0 6	£177 5 5	£126 7
Gelatine	*cwt. qr. lb.*	.. ..	.. ..	22 1 14	43 0
Hay, of and from British Possessions	*loads, trusses.*	3 27	.. ..	1 11	.. ..
of or from Foreign Countries	,,			4 35	0
Hops	*cwt. qr. lb.*	.. ..	26 3 18	.. ..	2 0
Juice of Lemons, Limes, and Oranges	*gallons.*	22,739	46,453	36,065	44,039
Marmalade, of and from British Possessions	*lb.*	3,182	1,328	503	329
of or from Foreign Countries	,,	3,871	3,618	2,529	2,642
Mead or Metheglin	*gallons*	.. ..	.. ..	.. ..	.. ..
Mead	,,	.. ..	.. ..	.. ..	.. ..
Meat, salted or fresh, unenumerated,—					
of and from British Possessions	*cwt. qr. lb.*	.. ..	.. ..	19 3 0	2 0
of or from Foreign Countries	,,	.. ..	.. ..	18 3 18	34 1
Medlars, of and from British Possessions	*bushels*	43	109½	.. ..	.. ..
of or from Foreign Countries	,,			108	13½
Nuts, Coco, of and from British Possessions	*number*	259,987	528,090	476,058	586,7
of or from Foreign Countries	,,	.. ..	.. ..	.. ..	.. ..
—— Pistachio	*cwt. qr. lb.*	8 3 25	18 3 10	14 0 20	10 3
Pearl Barley, of and from British Possessions	,,	3 1 6	0 1 8	93 0 12	209 2
of or from Foreign Countries	,,			11 1 4	5 2
Pears, dried	*bushels*	102	230	150	140
Perry	*tuns hhds. gals.*	.. ..	0 0 20	.. ..	0 0
Plantains, dried,—					
of and from any British Possession in America	*value*	£1 3 6	.. ..	.. ..	..
Plantains	*cwt. qr. lb.*	.. ..	.. ..	0 1 10	1 0
Plums, preserved in Sugar (from 6th June, 1844)	*lb.*	.. ..	.. ..	.. ..	15
Pomegranates	*number*	17,774	13,314	26,426	44,7
Pork, Fresh, of and from British Possessions	*cwt. qr. lb.*	.. ..	.. ..	.. ..	..
of or from Foreign Countries	,,	.. ..	.. ..	1 1 7	0
Quinces	*number*	.. ..	1000	1,100	80

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
0 8 5	21 7 0	18 12 4	13 16 4	20 0 0	10 0 0	per cent. ad val.		
.. ..	.. ..	11 15 2	22 12 10	As Glue and Gelatine.	0 10 0	per cwt.	11 4 0	
4 10 4	.. ..	0 10 11 4 3 10	.. .. 0 2 1	1 4 0	0 8 0 0 16 0	per load containing 36 trusses of 56 lb. each. „		
.. ..	241 11 11	.. ..	9 12 7	8 11 0	(a) 4 10 0	per cwt.		
63 2 2	127 0 0	86 5 8	101 15 8	0 0 0½	0 0 0½	per gallon	0 0 9	
13 5 2	5 15 4	2 9 0	1 9 6	0 0 1	0 0 1	per lb.		
96 17 1	93 4 8	66 7 7	69 9 8	0 0 6	0 0 6	„		
.. ..	.. ..	.. ..	.. ..	0 6 7	.. ..	per gallon		
.. ..	.. ..	.. ..	.. ..	.. ..	0 5 6	„		
.. ..	.. ..	2 1 7	0 4 4	Prohibited	0 2 0	per cwt.		
.. ..	.. ..	7 18 8	14 8 1	ditto	0 8 0	„		
2 3 1	5 15 2	.. .. 5 13 1	.. .. 0 14 3	0 1 0	0 0 6 0 1 0	per bushel „	0 5 0	
11 1 11	24 9 5	21 6 4	26 7 10	0 1 0	0 1 0	per 1200	6 6 0	
.. ..	.. ..	.. ..	.. ..	As Nuts unenumerated.	As Nuts unenumerated.			
4 9 9	9 11 10	14 5 3	5 15 4	0 10 0	0 10 0	per cwt.	Nuts 2 10 0 Kernels 16 16 0	
2 17 11	0 5 10	12 4 5 2 19 5	27 10 4 1 9 4	0 17 6	0 2 6 0 5 0	„ „		
10 14 2	24 5 10	15 15 5	14 16 0	0 2 0	0 2 0	per bushel	2 0 0	
.. ..	1 15 9	.. ..	0 10 2	22 13 8	10 10 0	per tun		
0 1 2	.. ..	.. ..	.. ..	5 0 0	.. ..	per cent. ad val.		
.. ..	.. ..	0 0 1	0 0 2	.. ..	0 0 2	per cwt.		
.. ..	.. ..	.. ..	4 0 10	as Succades	0 0 6 From 6th June, 1844, previously as Succades	per lb.		
13 10 7	10 14 4	6 14 6	11 12 2	0 15 0	0 5 0	per 1000	0 12 6	
.. ..	.. ..	.. ..	.. ..	Prohibited	0 2 0	per cwt.		
.. ..	.. ..	0 11 1	0 3 4	ditto	0 8 0	„		
.. ..	0 1 0	0 1 2	0 0 11	0 1 0	0 1 0	per 1000		

(a) The Excise Duty on *British Hops* is 18*s.* 8*d.* per cwt. with £5 per cent. additional thereon.

D.—*Articles of Food.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Seeds; Beans, Kidney, or French—					
of and from British Possessions	*bushels*	679	899	1	4
of or from Foreign Countries	„			311	537
——— Millet—					
of and from British Possessions ..	*cwt. qr. lb.*	132 1 25	135 3 23	1 0 14	7 0
of or from Foreign Countries ..	„			164 0 14	155 3
Sugar, Refined	„	0 1 8	2 1 11	1 1 15	1 2
admitted free	„	3 2 12	.. ..	47 3 1	..
——— Candy, Brown	„	0 1 10	0 3 6	0 2 10	1 1
White	„	2 0 18	1 1 20	1 1 27	0 1
Truffles	*lb.*	857	1005	818	1090
Vanelloes	„	281	121	199	209
Vegetables unenumerated,—					
of and from British Possessions	*value*	.. ..	.. ..	£402 10 0	£127 17
of or from Foreign Countries..	„	.. ..	.. ..	£384 17 6	£1170 6

Mean Annual Produce of Class D, Schedule I .. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d	£ s. d.	£ s. d.		£ s. d.	£ s. d.
28 6 7	38 9 10	0 0 5 13 14 0	0 1 10 23 9 9	0 0 10	0 0 5 0 0 10	per bushel „		
76 13 2	81 5 10	0 3 0 43 2 8	0 18 10 40 17 9	0 11 6	0 2 6 0 5 0	per cwt. „	1 0 8	
2 14 0	20 0 3	12 3 11	15 2 2	8 8 0	8 8 0	„	1 11 9	
1 18 0	4 13 5	3 10 5	8 6 11	5 12 0	5 12 0	„	2 0 0	
18 3 0	12 8 0	13 3 2	2 8 1	8 8 0	8 8 0	„	3 0 0	
43 14 1	51 7 5	52 7 11	57 4 4	0 1 0	0 1 0	per lb.	0 10 0	
70 13 0	36 17 2	83 4 1	56 2 8	0 5 0	0 5 0	„	3 7 5	2 11 0
.. ..	.. ..	10 10 10	2 13 10	As Goods unenumerated	2 10 0	per cent. ad val.		
.. ..	.. ..	20 3 10	60 12 4	„	5 0 0	„		
796 3 1	1184 0 4	1241 16 1	1074 11 6					
£990		£1158						

E.—*Articles not properly belonging to any of the foregoing Heads.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Ambergris .. .. *ounces*	267	1,738	1,923	1,871
Angelica .. .. *cwt. qr. lb.*	446 3 17	427 2 5	251 1 25	289 0 2
Animals, Living;				
Asses; of and from British Possessions .. *number*	6	9	1	1
of or from Foreign Countries .. „			3	6
Mules; of and from British Possessions .. „	1	3	.. ..	.. ..
of or from Foreign Countries .. „			1	10
Antimony, Regulus of,—				
of and from British Possessions .. *cwt. qr. lb.*	.. ..	0 3 25	.. ..	.. ..
of or from Foreign Countries .. „			68 3 23	20 1 1
Aristolochia .. .. „	14 0 12	16 2 17	14 3 1	5 0
Balsam; Canada .. .. *lb.*	7,092	6,485	13,455	10,705
—— Peru .. .. „	1,858	1,019	400	1,676
—— Riga .. .. „	48⅜ containing 5 galls.	17 containing 3 galls.	118¼ containing 7 galls.	31½ containi 4½ galls.
—— Tolu .. .. „	1,325	1,984	7,768	1,340
—— Balm of Gilead and unenumerated Balsams „	2	.. ..	.. ..	.. ..
Bark; Peruvian .. .. *cwt. qr. lb.*	1,008 3 9	390 0 25	755 1 22	541 3 2
—— Cascarilla .. .. „	25 3 11	111 0 15	223 0 11	218 3 1
—— of other sorts, not for tanning or dying „	75 1 12	17 2 16	101 3 24	204 1
Berries, Bay .. .. „	19 3 4	89 3 11	141 0 13	54 0 2
—— other than Bay, Juniper, Yellow, and those commonly made use of for chemical processes .. .. „	1 3 16	266 3 5	1 2 6	0 0 2
Bladders .. .. *number*	156	9,952	8,329	13,354
Camphor .. .. *cwt. qr. lb.*	657 2 24	604 1 11	735 2 21	709 2 2
—— Refined .. .. „	9 1 14	28 0 5	16 3 18	31 0 2
Canella Alba .. .. *lb.*	931	3,481	2,377	5,173
Canes or Sticks unenumerated .. .. .. *number*	207,535	2,203	103,444	96,683
Cardamoms .. .. *lb.*	4,620	6,430	7,369	3,558
Cassia Fistula .. .. *cwt. qr. lb.*	2 3 5	0 0 2	37 2 7	16 1
Castor .. .. „	1 0 26	3 3 8	3 2 2	10 1
Chalk, unmanufactured—				
of and from British Possessions .. .. *value*	£20 0 0	£62 0 0	.. ..	.. ..
of or from Foreign Countries .. .. „			£50 8 0	£195 0

Net Amount of Duty received				Rates of Duty (subject to an addition of £5. per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
6 18 0	46 2 6	25 12 0	24 19 1	0 0 6	0 0 3	per ounce	0 4 11 (American)	0 5 0
89 7 10	88 4 6	52 18 8	62 4 3	0 4 0	0 4 0	per cwt.	1 5 10	1 18 10
3 0 0	4 14 6	0 1 4 0 8 0	0 1 4 0 15 10	0 10 0	0 1 3 0 2 6	each „		
0 12 0	1 11 6	.. .. 0 2 8	.. .. 1 6 4	0 10 0	0 1 3 0 2 6	„ „		
.. ..	0 16 4	.. .. 14 9 7	.. .. 4 5 9	0 16 0	0 1 0 0 4 0	per cwt. „	2 8 5	3 0 10
6 11 8	8 3 0	0 15 7	0 5 3	0 9 4	0 1 0	„	1 5 8	
30 4 11	32 7 5	58 17 4	46 19 3	0 0 1	0 0 1	per lb.	0 0 11½	0 0 11
92 18 0	53 3 10	5 5 0	21 19 11	0 1 0	0 0 3	„	0 4 6½	0 6 3
9 18 6	5 6 7	8 9 11	5 6 1	0 1 0	0 0 1	„	(a) 0 1 0 per b.	
				And further as Spirits, without the addition of £5 per Cent. Until 15 May, 1840 1 10 0 From 15 May, 1840 1 10 4	1 2 10	per gallon		
132 11 3	202 6 1	68 3 5	12 12 1	0 2 0	0 0 2	per lb.	0 1 9	0 2 0
0 9 0	.. ..	.. ..	.. ..	0 4 6	0 0 6	„		
450 0 11	206 11 6	45 9 3	38 13 2	0 9 4	0 1 0	per cwt.	(b) 14 0 0	21 14 0
16 0 11	87 7 1	14 5 7	12 6 5	0 9 4	0 1 0	„	1 8 0	1 9 0
35 3 4	8 6 9	5 10 10	11 8	0 9 4	0 1 0	„		
1 19 7	9 2 6	7 8 3	2 17 0	0 2 0	0 1 0	per cwt.	0 19 8	0 19 0
0 3 11	28 3 2	0 3 3	0 0 3	0 2 0	0 2 0	„		
0 6 6	21 7 10	9 2 4	14 16 11	0 0 6	0 0 3	per doz.	0 4 0	
33 3 4	33 5 5	40 6 8	38 14 4	0 1 0	0 1 0	per wt.	20 0 0	5 7 6
18 15 0	59 1 1	9 3 1	16 13 2	2 0 0	0 10 0	„	23 7 10	10 18 2
3 17 9	15 2 10	10 8 0	26 1 4	0 0 1	0 0 1	per lb.	0 0 6½	0 0 3½
63 12 5	30 5 8	45 14 9	63 4 4	0 5 0	0 5 0	per 1000		
233 10 0	330 6 10	64 9 10	33 11 8	0 1 0	0 0 2	per lb.	0 2 0	0 2 3
2 9 9	0 0 2	9 17 5	4 6 5	0 9 4	0 5 0	per cwt.	3 3 0	1 12 3
24 0 0	18 12 7	0 19 1	1 16 3	2 16 0	0 2 0	„	80 14 8	196 0 0
1 0 0	3 5 1	.. .. 2 12 11	.. .. 10 4 8	5 0 0	2 10 0 5 0 0	per cent. ad val. „		

(a) *Balsam, Riga.*—The Excise Duties on Spirits of the Manufacture of the United Kingdom are, in England, 7*s.* 10*d.* per gall.
Scotland, 3*s.* 8*d.* „
Ireland, 2*s.* 8*d.* „

(b) *Bark, Peruvian,* 1840.—Average Price stated by Estimate—Extreme Prices £2 16*s.* 0*d.* and £20 10*s.* 8*d.* per cwt.
„ Oct., 1844. ditto „ £4 4*s.* 0*d.* and £56 0*s.* 0*d.* „

E.—*Articles not properly belonging to any of the foregoing Heads.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
China Root .. .. *lb.*	168	3	322	614
Civet .. .. *ounces*	.. ..	.. ..	.. ..	.. ..
Coculus Indicus .. .. *cwt. qr. lb.*	19 2 4	24 2 27	480 0 23	8 2 21
Colocynth .. .. *lb.*	15,612	9,397	13,435	11,800
Columbo Root .. .. *cwt. qr. lb.*	178 3 14	97 3 11	439 1 11	131 0 [illegible]
Garnets, not cut .. .. *lb. oz.*	24 6	23 13	32 3	35 4
Gentian .. .. *tons. cwt. qr. lb.*	25 9 3 2	31 6 1 6	46 2 1 26	31 10 2 19
Ginseng .. .. „	.. ..	0 1 0 0	0 1 0 0	.. ..
Greaves, for Dogs .. .. *cwt. qr. lb.*	.. ..	.. ..	1,155 3 12	84 0 16
—— Tallow (from 6th June, 1844) *tons cwt. qr. lb.*	.. ..	.. ..	.. ..	3 0 0 [illegible]
Gum; Assafœtida .. .. *cwt. qr. lb.*	50 2 27	71 0 27	109 0 12	105 0 1[illegible]
—— Ammoniacum .. .. „	45 3 5	111 0 4	54 2 26	95 0
—— Euphorbium .. .. „	.. ..	.. ..	28 1 5	.. ..
—— Guiacum .. .. „	37 1 3	89 0 23	106 1 22	51 1 1[illegible]
—— Kino .. .. „	7 2 21	4 2 18	11 2 13	8 0
—— Storax .. .. „	.. ..	.. ..	.. ..	.. ..
—— Tragacanth .. .. „	597 0 22	309 1 13	442 0 9	981 2
Helebore .. .. „	287 2 0	259 2 18	402 2 13	86 0 2[illegible]
Liquorice Powder; of and from British Possessions „	.. ..	.. ..	.. ..	.. ..
of or from Foreign Countries „	.. ..	.. ..	.. ..	.. ..
Manna .. .. *lb.*	14,268	19,169	9,970	20,531
Manuscripts .. .. „	1,875	1,821	2,089	2,443
Manures unenumerated .. .. *tons*	.. .. ..	.. .. ..	132	274
Minerals and Fossils unenumerated,—				
of and from British Possessions .. *value*	£4 0 0	£2 5 0	£2 15 0	£60 0
of or from Foreign Countries .. „			£9 15 0	£18 6
Moss; Lichen Islandicus .. .. *tons cwt. qr. lb.*	3 8 2 7	3 19 2 6	5 10 3 21	7 19 3
—— other than Rock or Iceland Moss .. *value*	£13 10 0	£89 0 0	£277 0 7	£156 15
Myrrh .. .. *cwt. qr. lb.*	181 1 8	119 1 10	107 3 5	178 1 2[illegible]
Nux Vomica .. .. „	9 2 19	4 3 18	242 2 15	162 3 2[illegible]
Olibanum .. .. „	11 1 4	12 2 0	20 2 24	0 3 1[illegible]

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844 (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
3 8 9	0 0 9	5 1 10	8 1 3	0 0 3	0 0 3	per lb.	0 0 4	0 0 $1\frac{5}{6}$
.. ..	.. ..	.. ..	.. ..	0 4 9	0 2 0	per ounce	2 0 0	
271 8 6	327 15 8	192 17 7	Excess of repayments 0 5 4	14 0 0	0 7 6	per cwt.	0 14 0	0 17 0
126 2 8	82 3 2	58 15 6	50 18 11	0 0 2	0 0 1	per lb.	0 1 9	0 1 8
166 19 0	93 2 10	23 3 6	8 13 5	0 18 8	0 1 0	per cwt.	1 5 8	1 5 0
12 3 9	12 9 3	8 9 3	9 5 0	0 10 0	0 5 0	per lb.	(*a*)	
102 12 2	129 15 1	12 3 6	8 11 3	4 0 0	0 5 0	per ton	25 10 0	22 15 0
.. ..	0 4 2	0 0 3	.. ..	4 0 0	0 5 0	„	2 0 0	
.. ..	.. ..	121 7 4	8 16 9	0 2 0	0 2 0	per cwt.		
.. ..	.. ..	.. ..	0 3 2	As Greaves for Dogs.	0 1 0 from 6th June, 1844, previously as Greaves for Dogs.	per ton		
18 5 2	24 11 0	5 14 7	5 15 5	0 6 0	0 1 0	per cwt.	2 17 0	2 15 0
13 18 8	36 2 11	3 2 2	5 19 3	0 6 0	0 1 0	„	(*b*) 6 0 0	3 17 6
.. ..	.. ..	1 9 10	.. ..	0 6 0	0 1 0	„	2 2 0	
12 3 6	28 11 11	6 2 8	3 7 4	0 6 0	0 1 0	„	11 12 2	7 18 8
2 12 2	1 11 9	0 16 10	0 11 8	0 6 0	0 1 0	„	8 0 10	8 15 0
.. ..	.. ..	.. ..	.. ..	0 6 0	As Gum unenumerated.	„	6 0 0	
181 2 5	99 0 4	23 4 7	51 14 0	0 6 0	0 1 0	„	(*c*) 10 10 0	9 1 6
134 4 3	125 1 5	63 8 4	13 11 7	0 9 4	0 3 0	„	1 15 0	2 2 4
.. ..	.. ..	.. ..	.. ..	5 10 0	0 15 0	„		
.. ..	.. ..	.. ..	.. ..		1 15 0	„		
186 14 0	264 9 7	49 13 7	95 2 4	0 0 3	0 0 1	per lb.	(*d*) 0 2 0	0 2 2
15 12 6	15 15 3	18 2 1	21 7 6	0 0 2	0 0 2	„		
.. .. ..	.. .. ..	3 9 1	7 4 0	As Goods unenumerated	0 0 6	per ton.		
0 16 0	0 9 5	0 0 7 0 10 3	0 12 7 0 19 3	20 0 0	1 0 0 5 0 0	per cent. ad val. „		
31 19 11	38 6 11	1 9 4	2 4 7	9 6 8	0 5 0	per ton	18 13 4	27 15 0
0 13 6	4 13 5	3 1 7	1 13 0	5 0 0	1 0 0	per cent. ad val.		
54 10 10	46 9 11	9 1 10	9 16 6	0 6 0	0 1 0	per cwt.	8 16 3	5 15 0
131 8 11	71 6 9	63 16 8	43 6 5	14 0 0	0 5 0	„	0 8 2	0 7 6
3 12 2	3 16 0	3 3 6	0 15 1	0 6 0	0 1 0	„	1 18 4	1 9 6

(*a*) *Garnets, not cut*, 1840.—Average Price uncertain. Extreme Prices, 8*s.* and £2 per lb.
(*b*) *Gum Ammoniacum*, 1840.—Average Price stated by Estimate. ditto £1 10*s.* and £13 0*s.* per cwt.
„ Oct., 1844. ditto ditto £1 10*s.* and £ 6 0*s.* „
(*c*) *Gum Tragacanth*, 1840. ditto ditto £5 14*s.* and £14 14*s.* „
„ Oct., 1844. ditto ditto £4 9*s.* and £12 19*s.* „
(*d*) *Manna*, 1840. ditto ditto 1*s.* and 4*s.* per lb.
„ Oct., 1844. ditto ditto 6*d.* and 4*s.* „

E.—*Articles not properly belonging to any of the foregoing Heads.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Oranges and Lemons, Peels of; Orange Peel	*cwt. qr. lb.*	71 2 21	31 2 5	263 0 10	757 0 2
Lemon Peel	,,	.. ..	0 0 20	251 2 3	406 3
Orris Root	,,	182 3 14	231 2 0	239 1 7	182 3
Pens	*value*	.. ..	.. ..	.. ..	.. ..
Pink Root	*lb.*	6,314	1,457	6,375	8,849
Pitch, Burgundy	*cwt. qr. lb*	162 3 15	139 3 27	91 0 9	42 0
Pomegranates, Peels of	,,	274 1 18	45 2 23	6 1 5	24 0
Quills, Swan; of and from British Possessions	*number*	80,400	55,800	9,750	9,650
of or from Foreign Countries	,,			119,700	66,700
Radix, Contrayervæ	*lb.*	89	.. ..	.. ..	260
——— Enulæ Campanæ	*cwt. qr. lb.*	.. ..	.. ..	.. ..	.. ..
——— Eringii	,,	.. ..	.. ..	.. ..	.. ..
——— Rhataniæ	*lb.*	3,795	1,618	1,927	.. ..
——— Senekæ	,,	1,591	1,550	4,327	2,320
——— Serpentariæ or Snake Root	,,	1,546	365	5,267	2,199
Rags, Woollen	*tons*	1,047	1,048	1,192	1,638
Salep or Salop	*cwt. qr. lb.*	0 3 15	28 3 6	.. ..	15 0
Sassafras	,,	251 2 2	605 1 20	1,097 2 11	679 2
Seeds, viz.:—					
Acorns; of and from British Possessions	*bush.*	69	37	.. ..	.. ..
of or from Foreign Countries	,,			121	149
Carrot; of and from British Possessions	*cwt. qr. lb.*	3 3 23	1 2 13	.. ..	.. ..
of or from Foreign Countries	,,			218 3 6	3 3
Colchicum (from 16th June, 1844)	,,	.. ..	.. ..	.. ..	.. ..
Cole	*qr. bush.*	1 4	.. ..	.. ..	.. ..
Coriander; of and from British Possessions	*cwt. qr. lb.*	0 0 5	0 1 12	185 1 6	362 3
of or from Foreign Countries	,,			6 1 1	0 0
Cummin; of and from British Possessions	,,	0 0 3	249 1 10	228 3 11	118 1
of or from Foreign Countries	,,			35 0 3	0 1
Forest; of and from British Possessions	,,	31 0 20	48 0 27	0 2 18	1 3
of or from Foreign Countries	,,			90 1 10	58 0

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty.)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
220 6 0	91 5 5	14 9 3	39 18 0	2 16 0	0 1 0	per cwt.	1 8 0	
.. .. ..	0 8 9	13 4 5	23 18 8	2 6 8	0 1 0	„	1 8 0	
91 9 2	118 3 1	63 7 10	48 0 5	0 10 0	0 5 0	„	1 8 5	1 19 9
.. .. ..	.. .. ..	.. ..	.. ..	30 0 0	15 0 0	per cent. ad val.	.. ..	
105 4 8	24 10 8	27 18 5	38 14 6	0 0 4	0 0 1	per lb.	0 0 10½	0 0 8
66 16 0	57 11 11	9 11 5	4 8 2	0 8 0	0 2 0	per cwt.	0 11 9	1 12 11
15 4 7	2 6 10	0 6 8	1 4 3	0 1 0	0 1 0	„	0 6 0	
48 5 0	35 1 0	0 15 4 18 17 2	0 15 3 10 10 3	0 12 0	0 1 6 0 3 0	per 1000 „	(a) 3 5 0	
0 14 10	.. .. ..	.. ..	1 2 9	0 0 2	0 0 1	per lb.	0 1 2	
.. .. ..	.. .. ..	.. ..	.. ..	0 13 6	0 2 0	per cwt.	1 0 0	
.. .. ..	.. .. ..	.. ..	.. ..	2 16 0	0 2 0	„	1 8 0	
15 16 3	7 10 8	9 1 5	.. ..	0 0 1	0 0 1	per lb.	0 0 3	0 0 8½
13 5 2	13 6 3	22 4 10	10 2 9	0 0 2	0 0 1	„	0 1 8½	0 1 6
12 17 8	3 3 10	46 1 9	19 8 11	0 0 2	0 0 2	„	0 1 11½	0 1 0
52 7 8	54 12 5	31 17 5	43 6 4	0 1 0	0 0 6	per ton	(b)	
0 0 11	1 9 5	.. ..	0 15 6	0 1 0	0 1 0	per cwt.	6 3 6	5 19 0
25 7 3	61 9 10	29 0 7	17 18 1	0 2 0	0 0 6	„	0 11 10	0 5 9
3 9 0	1 17 0	.. .. 6 6 11	.. .. 7 17 1	0 1 0	0 0 6 0 1 0	per bushel „		
16 12 3	7 0 6	.. .. 114 18 5	.. .. 2 1 9	4 4 0	0 5 0 0 10 0	per cwt. „		
.. .. ..	.. .. ..	.. ..	.. ..	As Seeds unenumerated	0 1 0	„		
				From 6th June, 1844, previously as Seeds unenumerated				
0 1 6	.. .. ..	.. ..	.. ..	0 1 0	0 0 1	per quarter		
0 0 8	0 5 7	25 10 9 1 12 10	47 13 0 0 0 2	0 15 0	0 2 6 0 5 0	per cwt. „		
0 0 6	25 16 6	30 0 8 9 9 2	15 11 4 0 1 6	0 2 0	0 2 6 0 5 0	„ „	1 10 0	0 17 5
87 11 0	139 7 7	0 3 6 47 13 3	0 10 0 30 5 7	2 16 0	0 5 0 0 10 0	„ „	2 16 0	

(a) *Quills, Swan*, 1840. Average price stated by estimate—Extreme prices, 15*s.* and £7 10*s.* per 1000.

(b) *Rags, Woollen*, 1840. Average price uncertain—Price of Rags fit for Manure only, £4 10*s.* per ton—Of Fine Woollen Rags, £7 to £18.

E.—*Articles not properly belonging to any of the foregoing Heads.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Seed: *continued, viz.*				
Garden, unenumerated .. .. *lb.*	8,000	8,157	11,411	12,037
Lettuce .. .. *qr. bush.*	0 0½	1 7	6 6¼	10 7¾
Lupines .. .. *cwt. qr. lb.*	.. .. ..	.. .. ..	25 3 14	2 3 10
Maw .. .. ,,	.. .. ..	.. .. ..	.. .. ..	.. .. ..
—— of and from British Possessions .. *qu. bush.*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
of or from Foreign Countries .. .. ,,	.. .. ..	.. .. ..	25 3	23 5
Parsley, of and from British Possessions .. .. *cwt. qr. lb.*	13 1 3	1 3 4	.. .. ..	.. .. ..
of or from Foreign Countries .. .. ,,			6 0 0	.. .. ..
Quince, of and from British Possessions .. .. ,,	0 2 22	0 2 16	.. .. ..	.. .. ..
of or from Foreign Countries .. .. ,,			5 3 14	6 1 17
Shrub or Tree, of and from British Possessions ,,	14 2 26	13 0 27	.. .. ..	0 3 17
of or from Foreign Countries .. ,,			74 2 8	57 1 25
Trefoil, of and from British Possessions .. ,,	0 0 14	163 2 16	.. .. ..	.. .. ..
of or from Foreign Countries .. .. ,,			94 0 9	315 1 8
Worm, of and from British Possessions .. .. ,,	16 0 0	47 2 2	8 0 5	.. .. ..
of or from Foreign Countries .. .. ,,			.. .. ..	1 0 1
Unenumerated, not commonly made use of for expressing Oil therefrom;—				
of and from British Possessions .. *value*	£295 19 6	£179 16 6	£50 5 6	£23 11 0
of or from Foreign Countries .. ,,			£632 7 10	£998 18 9
—— Ammi or Ammios .. .. .. *lb.*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Carthamus .. .. ,,	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Fennel .. .. *cwt. qr. lb.*	9 0 13	.. .. ..	.. .. ..	.. .. ..
Piony .. .. *lb.*	7	.. .. ..	.. .. ..	.. .. ..
Sabadilla .. .. *cwt. qr. lb.*	32 0 6	9 2 26	.. .. ..	.. .. ..
Specimens of Minerals, Fossils, or Ores, unenumerated, exceeding 14lb. weight each;—				
of and from British Possessions .. *value*	£40 5 0	£3 10 0	£1 0 0	£12 1 0
of or from Foreign Countries .. ,,			£18 0 0	£4 0 0
Squills, dried .. .. *cwt. qr. lb.*	81 1 17	191 2 8	282 1 16	224 2 20
—— not dried .. .. ,,	4 2 22	17 2 22	4 2 24	.. .. ..
Stavesacre .. .. ,,	82 3 13	.. .. ..	5 1 7	10 0 0
Tar, Barbadoes .. .. ,,	95 2 25	38 1 27	40 1 9	84 0 9
Turpentine of Venice, Scio, or Cyprus .. .. *lb.*	523	340	.. .. ..	.. .. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
199 16 10	214 6 10	50 13 10	52 13 5	0 0 6	0 0 1	per lb.	0 1 0	
0 0 1	0 2 1	0 7 5	0 12 2	0 1 0	0 1 0	per quarter		
.. .. ..	.. .. ..	6 16 1	0 14 11	0 5 0	0 5 0	per cwt.		
.. .. ..	.. .. ..	.. ..	.. ..	3 0 0	.. ..	,,		
.. .. ..	.. .. ..	.. ..	.. ..	.. ..	0 0 6	per quarter		
.. .. ..	.. .. ..	1 6 9	1 4 11	.. ..	0 1 0	,,		
6 3 11	0 16 8	.. ..	.. ..	0 9 4	0 5 0	per cwt.	2 6 8	
		3 3 0	.. ..		0 10 0	,,		
11 14 0	11 6 8	.. ..	.. ..	16 16 0	0 5 0	,,		
		3 1 8	3 7 5		0 10 0	,,		
41 5 0	37 7 6	.. ..	0 4 9	2 16 0	0 5 0	,,	2 16 0	
		39 3 6	29 19 1		0 10 0	,,		
0 2 6	171 16 7	.. ..	.. ..	1 0 0	0 2 6	,,	Trifolium	
		24 14 2	82 15 6		0 5 0	,,	1 15 4	
2 0 0	6 1 3	1 1 1	.. ..	0 2 6	0 2 6	,,	1 2 4	2 4 0
		.. ..	0 5 4		0 5 0	,,		
91 18 11	58 1 3	2 13 0	1 4 7	30 0 0	5 0 0	per cent. ad val.		
		73 15 0	106 10 0		10 0 0	,,		
.. .. ..	.. .. ..	.. ..	.. ..	0 0 6	As Seeds unenumerated	per lb.		
.. .. ..	.. .. ..	.. ..	.. ..	0 0 6	,,	,,		
1 8 11	.. .. ..	.. ..	.. ..	0 2 0	,,	per cwt.		
0 3 6	.. .. ..	.. ..	.. ..	0 0 6	,,	per lb.		
6 17 1	2 0 8	.. ..	.. ..	0 4 0	,,	per cwt.		
2 0 3	0 3 8	0 0 3	0 2 8	5 0 0	1 0 0	per cent. ad val.		
		0 18 11	0 4 3		5 0 0	,,		
33 7 11	80 19 5	14 16 7	11 16 10	0 8 0	0 1 0	per cwt.	1 6 0	0 18 8
0 4 9	0 17 10	0 2 6	.. ..	0 1 0	0 0 6	,,		
16 11 8	.. .. ..	1 2 4	2 2 0	0 4 0	0 4 0	,,	1 10 0	
12 2 6	5 1 0	5 5 11	11 16 6	0 2 6	0 2 6	,,	2 7 6	
21 15 10	14 17 7	.. ..	.. ..	0 0 10	0 0 10	per lb.	0 2 3	
3,950 7 2	3,948 18 6	1,927 5 11	1,476 9 0					
£3,950		£1,702						

SCHEDULE II.

ARTICLES

PRODUCING, UNDER THE OPERATION

OF THE

NEW TARIFF,

FROM £100 TO £500 EACH PER ANNUM

OF

CUSTOMS DUTY.

A—*Articles imported in a Raw State to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Alkali, not being Barilla.. .. .. *cwt.*	.. .. ..	.. .. ..	3,143	1,463
Any Article containing Soda or Mineral Alkali, whereof Mineral Alkali is the most valuable part;—				
—— if not containing a greater proportion of such Alkali than 20 per centum .. *cwt. qr. lb.*	.. .. ..	.. .. ..	.. .. ..	.. ..
—— if containing more than 20 and not exceeding 25 per centum .. .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
—— if containing more than 25 and not exceeding 30 per centum .. .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
—— if containing more than 30 and not exceeding 40 per centum .. .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
—— if containing more than 40 per centum.. .. .. „	.. .. ..	1 0 3	.. .. ..	.. ..
Natural Alkali, imported from Places within the limits of the East India Company's Charter . .. . „	4 0 0	24 1 11	.. .. ..	.. ..
Annotto.. .. .. *cwt.*	2,549	2,883	4,099	3,680
—— Roll .. .. „	56	68		
Ashes, Pearl and Pot;—				
from any British Possession not in Europe.. „	121,626	86,227	.. .. ..	.. ..
from other Places.. .. .. „	764	501	.. .. ..	.. ..
of and from British Possessions .. .. .. „	.. .. ..	.. .. ..	107,386	138,965
of or from Foreign Countries . .. . „	.. .. ..	.. .. ..	6,581	11,137
Barilla .. .. *tons*	3,878	2,815	3,157	1,709
	† Deduct Drawback on Barilla used in Bleaching I			
Bar Wood.. .. .. *tons*	1,017	651	2,329	1,578
Berries, Yellow .. .. *cwt*	3,962	5,585	6,013	9,005
Boracic Acid.. .. .. „	8,225	4,680	7,874	18,954
Bulrushes .. .. *loads*	778	893	.. .. ..	.. ..
——— .. .. *tons*	.. .. ..	.. .. ..	397	427
Cam Wood .. .. „	1,072	785	855	1,163
Caoutchouc .. .. *cwt.*	3,915	5,483	2,987	1,897

† The Drawback on Barilla the Duty whereon was paid after the 9th July, 1842, is repealed.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. .. ..	248	115	.. ..	0 1 6	per cwt.		
.. ..	.. .. ..	.. ..	.. ..	0 11 4	.. ..	,,		
.. ..	.. .. ..	.. ..	.. ..	0 15 0	.. ..	,,		
.. ..	.. .. ..	.. ..	.. ..	0 18 4	.. ..	,,		
.. ..	.. .. ..	.. ..	.. ..	1 3 4	.. ..	,,		
.. ..	2	.. ..	.. ..	1 10 0	.. ..	,,		
.. ..	2	.. ..	.. ..	0 2 0	.. ..	,,		
128	152	217	194	0 1 0	0 1 0	,,	5 8 1	3 14 8
14	18			0 4 0		,,	12 11 0	8 7 0
.. ..	.. .. ..	.. ..	.. ..	Free	.. ..	,,	1 8 5	.. ..
233	154	.. ..	.. ..	0 6 0	.. ..	,,	1 4 7	.. ..
.. ..	.. .. ..	.. ..	.. ..	.. ..	Free	,,	.. ..	1 5 0
.. ..	.. .. ..	172	292	.. ..	0 0 6	,,	.. ..	
7,594	5,798	861	445	2 0 0	0 5 0	per ton	10 5 0	
2,791	3,126	1,152	69					
4,803	2,672	Excess of Drawback 291	376					
258	185	248	166	0 5 0	0 2 0	,,	6 15 8	3 13 0
397	578	322	479	0 2 0	0 1 0	per cwt.	(a) 8 10 0	
1,650	971	207	496	0 4 0	0 0 6	,,	2 12 9	2 1 6
467	559	.. ..	.. ..	0 12 0	.. ..	per Load containing 63 Bundles.	9 9 0	
.. ..	.. .. ..	208	222	.. ..	0 10 0	per ton		
269	210	92	124	0 5 0	0 2 0	,,	20 5 8	14 18 0
214	322	163	137	0 1 0	0 1 0	per cwt.	6 8 7	5 15 8

(a) *Berries, Yellow*, 1840.—Average price stated by estimate. Extreme prices, £5 and £16 per cwt.

A.—*Articles imported in a Raw State, to be used in Manufactures.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Cochineal .. .. *cwt.*	3,544	2,908	4,904	5,567
—— Dust, of and from British Possessions .. .. „	.. .. ..	.. .. ..	10	2
of or from Foreign Countries .. .. .. „	23	.. .. ..		
—— Granilla .. .. „	126	56	118	89
Copper, Old, fit only to be re-manufactured—				
of and from any British Possession within the limits of the East India Company's Charter „	21	.. .. ..	.. .. ..	.. ..
otherwise imported .. .. „	130	179	.. ..	.. ..
—— of and from British Possessions .. .. .. „	.. .. ..	.. .. ..	330	175
of or from Foreign Countries .. .. .. „	.. .. ..	.. .. ..	288	204
Ebony; of and from British Possessions .. .. .. *tons*	492	651	538	325
of or from Foreign Countries .. .. „	132	69	189	215
Galls .. .. *cwt.*	4,649	4,162	4,614	4,006
Hair, Horse; of and from British Possessions .. .. „	10,251	10,648	1	.. ..
of or from Foreign Countries .. .. .. „			11,616	14,001
—— Human .. .. *lb.*	9,866	11,649	8,172	9,063
—— Unenumerated; of and from British Possessions *value*	£4,864	£6,488	.. .. ..	£1
of or from Foreign Countries .... „			£3,052	£3,644
Iron, Chromate of; of and from British Possessions .. *tons*	1,974	923	5	.. ..
of or from Foreign Countries .. .. „			2,097	1,561
Lignum Vitæ; of and from British Possessions .. .. „	773	1,197	220	111
of or from Foreign Countries .. .. „			472	315
Nicaragua Wood .. .. „	2,572	2,614	2,719	2,953
Ochre .. .. *cwt*	4,620	6,073	5,271	6,041
Oil; Lard Oil (from 6th June, 1844) .. .. *value*	.. .. ..	.. .. ..	.. ..	£88
Orchal .. .. *cwt.*	510	5,051	5,889	10,151
Pitch; of and from British Possessions .. .. „	2	.. .. ..	.. .. ..	.. ..
of or from Foreign Countries .. .. „	27,742	11,239	10,623	15,07

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
215	236	319	382	0 1 0	0 1 0	per cwt.	25 4 0	27 10 8
.. ..	.. .. ..	1	.. ..	0 9 4	0 1 0	,,	7 0 0	
17	.. .. ..			0 18 8				
6	3	6	5	0 1 0	0 1 0	,,	9 16 0	
10	.. .. ..	.. ..	.. ..	0 9 2	.. .. ..	,,		.. ..
98	140	.. ..	.. ..	0 15 0	.. .. ..	,,	4 8 8	.. ..
.. ..	.. .. ..	65	31	.. .. ..	0 3 6	,,	.. .. ..	
.. ..	.. .. ..	115	106	.. .. ..	0 7 6	,,	.. .. ..	
76	110	72	45	0 3 0	0 2 6	per ton	8 2 0	6 6 8
67	48	99	116	0 10 0	0 10 0	,,	6 2 6	
478	452	254	221	0 2 0	0 1 0	per cwt.	3 5 3	2 7 7
366	287	.. ..	.. ..	0 0 6	0 0 3	,,	8 16 7	9 15 6
		325	388		0 0 6			
494	598	429	476	0 1 0	0 1 0	per lb.	(a) 1 0 0	
246	336	.. ..	.. ..	5 0 0	2 10 0	per cent. ad val.	.. .. ..	.. ..
		164	193		5 0 0	,,	.. .. ..	.. ..
493	238	1	.. ..	0 5 0	0 2 6	per ton	12 0 0	
		551	411		0 5 0			
400	631	48	15	0 10 0	0 2 6	,,	8 6 4	4 17 6
		135	83		0 5 0			
648	681	308	318	0 5 0	0 2 0	,,	12 0 0	12 8 0
231	317	140	159	0 1 0	0 0 6	per cwt.	0 4 8	
.. ..	.. .. ..	.. ..	185	As Oil unenumerated	20 0 0 From 6th June, 1844, previously as Oil unenumerated.	per cent. ad valorem		
83	840	314	532	0 3 0	0 1 0	.. .. ..	Madeira 6 8 9	Madeira 2 1 6 Mauritius 2 7 6
.. ..	.. .. ..	.. ..	.. ..	0 0 9	0 0 1	,,		
1,052	511	292	402	0 0 10	0 0 6	,,	0 8 8	0 8 0

(a) *Hair, Human,* 1840.—Average Price stated by estimate—Extreme Prices 5*s.*, and £1 10 0 per lb.

A.—*Articles Imported in a Raw State, to be used in Manufactures.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Rags; old Rags, old Ropes or Junk, or old Fishing Nets, fit only for making Paper or Pasteboard	*tons*	8,226	9,200	7,923	7,914
Safflower	*cwt.*	3,813	927	2,245	2,897
Saffron	*lb.*	5,500	3,339	5,190	3,259
Sapan Wood	*tons*	529	680	766	1,433
Seeds, Anniseed, of and from British Possessions	*cwt.*	343	305	493	224
of or from Foreign Countries	,,			398	172
—— Rape	*qrs.*	87,565	81,591	77,272	99,340
Skins, Furs, Pelts and Tails, undressed; Bear, from any British Possession in America	*number*	4,173	1,065	.. .. ..	.. ..
from other places	,,	1,861	645	.. .. ..	.. ..
—— of and from British Possessions	,,	.. .. ..	.. .. ..	805	720
of or from Foreign Countries	,,	.. .. ..	.. .. ..	185	672
Deer; of and from any British Possession in America	,,	202	35	.. .. ..	.. ..
otherwise Imported	,,	122,024	90,446	.. .. ..	.. ..
—— Indian, undressed or shaved	,,	.. .. ..	.. .. ..	.. .. ..	.. ..
—— of and from British Possessions	,,	.. .. ..	.. .. ..	606	994
of or from Foreign Countries	,,	.. .. ..	.. .. ..	71,403	70,107
Ermine, of and from British Possessions	,,	122,869	36,907	559	358
of or from Foreign Countries	,,			134,029	113,062
Fox, from any British Possession in America	,,	5,654	1,757	.. .. ..	.. ..
from other places	,,	4,918	3,587	.. .. ..	.. ..
—— of and from British Possessions	,,	.. .. ..	.. .. ..	3,053	1,678
of or from Foreign Countries	,,	.. .. ..	.. .. ..	3,671	2,351
Goat, Raw, of and from British Possessions	,,	465,341	322,838	195,523	143,963
of or from Foreign Countries	,,			160,931	113,706
Lamb in the Wool, of and from British Possessions	,,	1,927,705	1,552,528	20,949	53
of or from Foreign Countries	,,			1,009,169	1,222,685
Mink, from any British Possession in America	,,	21,297	9,255	.. .. ..	.. ..
from other places	,,	33,698	23,987	.. .. ..	.. ..
—— of and from British Possessions	,,	.. .. ..	.. .. ..	9,138	10,21
of or from Foreign Countries	,,	.. .. ..	.. .. ..	87,737	66,14

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
2,074	2,377	220	215	0 5 0	0 0 6	per ton	(a) Rags 18 10 0 Junk 8 5 0	
189	90	139	161	0 1 0	0 1 0	per cwt.	(b) 3 13 8	4 13 4
289	172	282	286	0 1 0	0 1 0	per lb.	1 2 0	2 0 5
28	36	78	151	0 1 0	0 2 0	per ton	8 5 3	13 10 0
86	78	65 105	30 47	0 5 0	0 2 6 0 5 0	per cwt. ,,	1 1 6	
4,418	4,461	342	441	0 1 0	0 0 1	per quarter	2 15 0	2 3 11
522	141	.. ..	.. ..	0 2 6	.. ..	each	1 5 0	.. ..
419	152	.. ..	.. ..	0 4 6	.. ..	,,		
.. .. ..	.. .. ..	86	76	.. ..	0 2 0	,,	.. ..	
.. .. ..	.. .. ..	29	106	.. ..	0 3 0	,,	.. ..	
.. .. ..	.. .. ..	.. ..	.. ..	0 1 0	.. ..	per 100	.. ..	.. ..
517	390	.. ..	.. ..	0 0 1	.. ..	each	0 4 0	.. ..
.. .. ..	.. .. ..	.. ..	.. ..	0 0 1	.. ..	,,	0 4 0	.. ..
.. .. ..	.. .. ..	1	2	.. ..	0 0 0½	,,	.. ..	
.. .. ..	.. .. ..	313	308	.. ..	0 0 1	,,	.. ..	
1,536	478	1 293	 254	0 0 3	0 0 0¼ 0 0 0½	,, ,,	0 0 7½	
106	77	.. ..	.. ..	0 0 4	.. ..	,,	0 8 0	.. ..
165	70	.. ..	.. ..	0 0 8	.. ..	,,		
.. .. ..	.. .. ..	68	22	.. ..	0 0 3	,,	.. ..	
.. .. ..	.. .. ..	96	62	.. ..	0 0 6	,,	.. ..	
1,052	808	179 168	157 128	0 0 6	0 0 2 0 0 3	per dozen ,,	(c) 0 18 10	
321	271	2 177	 216	0 0 4	0 0 2 0 0 4	per 100 ,,	3 10 0	
178	80	.. ..	.. ..	0 0 2	.. ..	each	0 2 3	.. ..
562	409	.. ..	.. ..	0 0 4	.. ..	,,		
.. .. ..	.. .. ..	20	25	.. ..	0 0 0½	,,	.. ..	
.. .. ..	.. .. ..	384	289	.. ..	0 0 1	,,	.. ..	

(a) *Rags*, 1840—Average price stated by estimate—Extreme prices, £12 and £31 10*s.* per ton.
(b) *Safflower*, 1840—Ditto . . . . . ditto . . 15*s.* and £9 per cwt.
,, Oct. 1844—Ditto . . . . . ditto . . £1 and £8 per cwt.
(c) *Skins, Goat*, 1840—The average price inserted in the column includes all sorts;—
for East India, separately, the average is 4*s.* 6*d.* per doz.
for other sorts . . . . . £1 5*s.* per doz.

A.—*Articles Imported in a Raw State to be used in Manufactures.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Skins, Furs, Pelts, and Tails Undressed, *continued*—					
Musquash, of and from British Possessions	*number*	690,060	466,322	683,971	711,600
of or from Foreign Countries	,,			209,180	178,333
Nutria, of and from British Possessions	,,	1,405,972	259,688	75	15
of or from Foreign Countries	,,			652,482	271,562
Racoon, from any British Possession in America	,,	565	44	.. .. ..	.. .. ..
from other places	,,	527	372	.. .. ..	.. .. ..
——— of and from British Possessions	,,	.. .. ..	.. .. ..	1,127	206
of or from Foreign Countries	,,	.. .. ..	.. .. ..	76,277	21,067
Spelter or Zinc,— in Cakes	*tons*	3,870	4,357	.. .. ..	.. .. ..
Crude in Cakes, and not rolled or otherwise Manufactured	,,	.. .. ..	.. .. ..	3,916	4,417
Teeth, Elephants'	*cwt.*	4,677	4,491	4,112	4,166
Terra Umbra	,,	1,480	3,131	1,426	3,166

		Years ending 10th October	
		1843	1844
Wood and Timber, viz.—			
Wood for Ship Building admitted at the same Duty as Teake Wood	*loads*	.. .. ..	413
Birch Hewn, not exceeding 3 feet long nor exceeding 8 inches square, imported for the sole purpose of making Herring Barrels for the use of the Fisheries	,,	8,226	9,257
Wood unmanufactured unenumerated,— of the growth of any British Possession in America, or of the growth of the British limits within the Province of Yucatan in the Bay of Honduras, and imported directly from the said Bay	*value*	£165	.. .. ..
otherwise imported	,,	£117	.. .. ..

Mean Annual Produce of Class A, Schedule II. .. .. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
347	240	188	190	0 1 0	0 0 6	per 100	1 13 4	
		110	94		0 1 0	,,		
725	134	.. ..	.. ..	0 1 0	0 0 6	,,	2 10 0	
		367	148		0 1 0	,,		
2	.. .. ..	.. ..	.. ..	0 0 1	.. ..	each	0 4 6	
5	4	.. ..	.. ..	0 0 2	.. ..	,,		
.. ..	.. .. ..	4	1	.. ..	0 0 $0\frac{3}{4}$	,,		
.. ..	.. .. ..	559	138	.. ..	0 0 $1\frac{1}{2}$	,,		
7,772	9,053	.. ..	.. ..	2 0 0	.. ..	per ton	21 13 4	.. ..
.. ..	.. .. ..	207	241	.. ..	0 1 0	,,	.. ..	22 0 0
260	274	253	258	0 1 0	0 1 0	per cwt.	(a)23 0 0	22 17 0
309	653	300	663	0 4 0	0 4 0	,,	10 16 0	
		Years ending 10th Oct.		Until 10th Oct. 1842 (Not subject to the addition of 5 per ct.)	Rates Chargeable since 10th October 1842			
		1843	1844					
.. ..	.. .. ..	.. ..	217	.. ..	0 10 0	per load of 50 cubic feet		
.. ..	.. .. ..	432	486	As Wood unenumerated	0 1 0	,,		
139	159	9	.. ..	5 0 0	.. ..	per cent. ad val.	.. ..	.. ..
3,094	2,942	24	.. ..	20 0 0	As Birch Hewn, &c., &c.	,,	.. ..	.. ..
38,528	34,802	10,477	12,081					
£36,665		£11,279						

(a) *Teeth, Elephants'*, 1840—Average price stated by estimate—Extreme prices, £9 and £35 per cwt.
,, Oct. 1844 ditto ditto £10 and £30

B.—*Articles partially Manufactured.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Copperas, White; of and from British Possessions . . *tons*	53	62	.. .. ..	.. .. ..
of or from Foreign Countries .. .. „			127	91
Corks, squared for rounding .. .. *cwt.*	.. .. ..	.. .. ..	150	745
Cotton Yarn; of and from British Possessions .. .. *value*	£6.840	£4,102	.. .. ..	.. .. ..
of or from Foreign Countries.. .. .. „	weight 106,570 *lb.*	weight 83,460 *lb.*	£1,911 44,964 *lb.*	£2,580 66,356 *lb.*
Garancine.. .. .. *cwt.*	.. .. ..	.. .. ..	70	2,581
Gum; Lac Dye.. .. .. „	5,135	5,751	8,293	8,958
Iron Bloom; of and from British Possessions.. .. .. *tons*	188	205	.. .. ..	.. .. ..
of or from Foreign Countries .. .. .. „			505	556
Lead, Pig .. .. „	58	$0\frac{1}{2}$	.. .. ..	.. .. ..
—— Pig and Sheet; of and from British Possessions .. „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
of or from Foreign Countries .. „	.. .. ..	.. .. ..	86	108
Nickel, Metallic, and Oxide of Nickel refined .. .. *value*	£1,319	£598	£1,853	£2,340
Oil; Seed Oil, unenumerated—				
from any British Possession .. .. .. *tuns*	696	129	.. .. ..	.. .. ..
from other Places .. .. „	.. .. ..	$0\frac{1}{2}$	.. .. ..	.. .. ..
——————of and from British Possessions .. .. „	.. .. ..	.. .. ..	53	85
of or from Foreign Countries .. .. .. „	.. .. ..	.. .. ..	$0\frac{3}{4}$	24
Prussiate of Potash, (from 26th March, 1844).. .. .. *lb.*	.. .. ..	.. .. ..	.. .. ..	27,216
Skins and Furs, or pieces thereof, unenumerated, tawed, curried or dressed; of and from British Possessions *value*	£5,521	£4,002	£374	£352
of or from Foreign Countries.. .. .. „			£5,690	£2,171
Spermaceti, Fine.. .. .. *lb.*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
—————— .. .. *value*	.. .. ..	.. .. ..	£1,998	£1,763
Tartaric Acid .. .. *lb.*	.. .. ..	.. .. ..	261	54,194
Tin .. .. *cwt.*	36	4	.. .. ..	.. .. ..
—— in Blocks, Ingots, Bars, or Slabs,—				
of and from British Possessions .. .. „	.. .. ..	.. .. ..	94	19
of or from Foreign Countries .. .. .. „	.. .. ..	.. .. ..	1,092	1,964

Net amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
633	764	.. ..	.. ..	12 0 0	0 10 0	per ton		
		133	97		1 0 0	„	0 16 0	
.. ..	.. .. ..	126	628	As Goods unenumerated	0 16 0	per cwt.	.. ..	
684	425	.. ..	.. ..	10 0 0	5 0 0	per cent. ad val.	.. ..	.. ..
		201	271		10 0 0	„	.. ..	.. ..
.. ..	.. .. ..	18	682	As Goods unenumerated	0 5 0	per cwt.	.. ..	
1,692	1,797	447	475	0 6 0	0 1 0	„	4 4 0	
141	175	.. ..	3	0 15 0	0 2 6	per ton	11 0 0	
		199	219		0 7 6	„		
116	1	.. ..	.. ..	2 0 0	.. ..	„	18 0 0	
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 5 0	„		
.. ..	.. .. ..	99	114	.. ..	1 0 0	„	.. ..	16 0 0
264	129	193	246	20 0 0	10 0 0	per cent. ad	.. ..	.. ..
697	134	.. ..	.. ..	1 0 0	.. ..	per tun	33 10 0	.. ..
.. ..	21	.. ..	.. ..	39 18 0	.. ..	„		.. ..
.. ..	.. .. ..	57	90	.. ..	1 0 0	„	.. ..	
.. ..	.. .. ..	5	150	.. ..	6 0 0	„	.. ..	
.. ..	.. .. ..	.. ..	238	As Goods unenumerated	0 0 2 From 26 March 1844, previously as Goods unenumerated	per lb.		
1,597	1,221	21	18	30 0 0	5 0 0	per cent. ad val.	.. ..	.. ..
		600	232		10 0 0	„	.. ..	.. ..
.. ..	.. .. ..	.. ..	.. ..	0 1 6	.. ..	per lb.	0 1 6	.. ..
.. ..	.. .. ..	525	464	.. ..	25 0 0	per cent. ad val.	.. ..	.. ..
.. ..	.. .. ..	1	237	0 0 4	0 0 1	per lb.	0 1 2	
28	3	.. ..	.. ..	0 15 0	.. ..	per cwt.	3 14 8	
.. ..	.. .. ..	15	3	.. ..	0 3 0	„	.. ..	.. ..
.. ..	.. .. ..	344	619	.. ..	0 6 0	„	.. ..	3 5 0

B.—*Articles partially Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Wax, Bees', in any degree bleached;—					
from any British Possession in Asia, Africa or America	*cwt.*	24	69	..	..
from other places	,,	79	..	..	..
of and from British Possessions	,,	..	..	110	79
of or from Foreign Countries	,,	..	..	98	83
Zaffre	,,	4,473	4,505	4,733	5,007
				Years ending 10th October	
				1843	1844
Wood and Timber:—					
Handspikes: from any British Possession in America; under 7 feet long	*Gt. hund.*	166	148	..	..
—— 7 feet long or upwards	,,	4	4	..	..
from other places, under 7 feet long	,,	335	198	..	..
——7 feet long, or upwards	,,	1¼	6	..	..
—— of and from British Possessions, not exceeding 7 feet long	,,	..	..	298	139
exceeding 7 feet long	,,	..	..	16	4
of or from Foreign Countries, not exceeding 7 feet long	,,	..	..	395	241
exceeding 7 feet long	,,	..	..	1¼	0½
Hoops of Wood;					
not exceeding 6 feet long	*number*	11,644	199,300	..	..
exceeding 6 and not exceeding 9 feet long	,,	31,750	1,171,510	..	..
exceeding 9 and not exceeding 12 feet long	,,	76,805	93,425	..	..
exceeding 12 and not exceeding 15 feet long	,,	6,900	12,750	..	..
exceeding 15 feet long	,,	..	..	..	..
—— of and from British Possessions—					
not exceeding 7½ feet long	,,	..	..	..	766
exceeding 7½ and not exceeding 9 feet long	,,	..	..	1,000	450
exceeding 9 feet long	,,	..	..	7,300	3,192
of or from Foreign Countries—					
not exceeding 7½ feet long	,,	..	..	624,39 6	715,275
exceeding 7½ and not exceeding 9 feet long	,,	..	..	164,87 8	182,000
exceeding 9 feet long	,,	..	..	130,64 6	98,672
Wood, Planed, or otherwise dressed or prepared for use, not otherwise charged with Duty,—					
of and from British Possessions	*value*	..	..	£184	£86
of or from Foreign Countries	,,	..	..	£1,126	£1,050
——	*cubic feet*	..	..	4,567	4,503

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
24	70	.. ..	.. ..	1 0 0	.. .. ..	per cwt.	8 10 0	
237	.. .. ..	.. ..	.. ..	3 0 0	.. .. ..	,,	9 0 0	
.. ..	.. .. ..	58	42	.. .. ..	0 10 0	,,		
.. ..	.. .. ..	103	88	.. .. ..	1 0 0	,,		
224	233	249	263	0 1 0	0 1 0	,,	13 2 6	
		Years ending 10th Oct.		Until 10th Oct. 1842. (not subject to the addition of 5 per ct.)	Rates chargeable since 10th Oct. 1842.			
		1843	1844					
21	19	.. ..	.. ..	0 2 6	.. .. ..	per 120	Ash 4 11 6 Hickory 11 17 6	
1	1	.. ..	.. ..	0 5 0	.. .. ..	,,		
674	397	.. ..	.. ..	2 0 0	.. .. ..	,,	Ash 5 15 0 Birch 3 0 0	
5	25	.. ..	.. ..	4 0 0	.. .. ..	,,	8 10 0	
.. ..	.. .. ..	8	3	.. .. ..	0 0 6	,,		
.. ..	.. .. ..	1	.. ..	.. .. ..	0 1 0	,,		
.. ..	.. .. ..	414	254	.. .. ..	1 0 0	,,		
.. ..	.. .. ..	3	1	.. .. ..	2 0 0	,,		
3	51	.. ..	.. ..	0 5 0	.. .. ..	per 1000	0 13 9	
12	457	.. ..	.. ..	0 7 6	.. .. ..	,,	1 13 10	
38	47	.. ..	.. ..	0 10 0	.. .. ..	,,	2 10 0	
3	8	.. ..	.. ..	0 12 6	.. .. ..	,,	6 14 8	
.. ..	.. .. ..	.. ..	.. ..	0 15 0	.. .. ..	,,		
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 0 4	,,		
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 0 6	,,		
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 1 0	,,		
.. ..	.. .. ..	66	75	.. ..	0 2 0	,,		
.. ..	.. .. ..	27	28	.. ..	0 3 0	,,		
.. ..	.. .. ..	35	26	.. ..	0 5 0	,,		
.. ..	.. .. ..	10	5	.. ..	5 0 0	per cent. ad val.		
					10 0 0	per cent. ad val.		
.. ..	.. .. ..	296	261	And further until 10th Oct. 1843	0 0 9	per cubic foot		
				from 10th Oct. 1843	0 0 7½	,,		
7,094	5,978	4,254	5,832					
£6,536		£5,043						

C.—*Articles wholly Manufactured.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Beads, Coral	*lb.*	1,436	848	.. .. ..	.. .. ..
——	*value*	.. .. ..	.. .. ..	£3,035	£2,699
Unenumerated	,,	£630	£742	£1,656	£2,463
Bricks and Clinkers—†					
Dutch; of and from British Possessions	*number*	334,970	580,200	.. .. ..	.. .. ..
—— of or from Foreign Countries	,,			233,871	202,386
Not Dutch; of and from British Possessions	,,	2,170	2,103	.. .. ..	.. .. ..
—— of or from Foreign Countries	,,			1,000	2
Brocade of Gold or Silver	*value*	£439	£218	£436	£556
Bronze; Works of Art	*cwt.*	133	332	186	225
—— Powder	*value*	£1,868	£1,968	£944	£1,292
Canes or Sticks, Walking, Mounted, Painted, or Ornamented	,,	£530	£1,264	£548	£1,130
Carriages of all Sorts	,,	£1,663	£1,656	£1,262	£1,646
China or Porcelain Ware, Plain	,,	£995	£1,131	£1,353	£980
Copper; Manufactures of Copper unenumerated, and Copper Plates engraved	,,	£3,934	£2,136	£2,613	£3,134
Cordage (and Cables not being Iron Cables) tarred or untarred, (standing or running rigging excepted)—					
of and from British Possessions	*cwt.*	41	148	55	72
of or from Foreign Countries	,,			194	813
—— In actual use of a British ship, and being fit and necessary for such ship, and not, or until, otherwise disposed of		.. .. ..	.. .. ..	.. .. ..	.. .. ..
—— If, and when, otherwise disposed of (including old and unserviceable Cables, belonging to Vessels of Countries having Treaties of Reciprocity with Great Britain)	*value*	£525	£320	.. .. ..	.. .. ..
Cordage; of and from British Possessions	,,	.. .. ..	.. .. ..	£12	.. .. ..
—— of or from Foreign Countries	,,	.. .. ..	.. .. ..	£141	£52
Cables; of and from British Possessions	,,	.. .. ..	.. .. ..	.. .. ..	.. .. ..
—— of or from Foreign Countries	,,	.. .. ..	.. .. ..	£116	£309
—— Cables of Foreign Vessels, provided the same be rendered wholly unserviceable by reduction into Lengths not exceeding 3 Fathoms	,,	.. .. ..	.. .. ..	.. .. ..	£241
Earthenware, unenumerated	,,	£692	£1,082	£962	£1,041

† *Bricks.* The Excise Duty on Bricks of British Manufacture is, on Common Bricks, 5*s.* 10*d.* per 1,000; on other sorts, 10*s.*, per 1,000, with £[illegible] cent. additional thereon.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
1,153	696	.. ..	.. ..	0 15 10	.. ..	per lb.	(a)	
.. .. ..	.. .. ..	418	428	.. ..	15 0 0	per cent. ad val.	.. ..	.. ..
189	181	256	387	30 0 0	15 0 0	,,	.. ..	.. ..
169	299	.. ..	.. ..	0 10 0	0 5 0	per 1000		
		123	106		0 10 0	,,		
2	2	.. ..	.. ..	1 2 6	0 7 6	,,		
		1	.. ..		0 15 0	,,		
132	68	92	117	30 0 0	20 0 0	per cent. ad val,	.. ..	.. ..
133	354	237	237	1 0 0	1 0 0	per cwt.		
457	497	149	205	25 0 0	15 0 0	per cent. ad val.	.. ..	.. ..
94	260	115	237	20 0 0	20 0 0	,,	.. ..	.. ..
501	502	277	349	30 0 0	20 0 0	,,	.. ..	.. ..
149	175	212	155	15 0 0	15 0 0	,,	.. ..	.. ..
1,158	663	412	494	30 0 0	15 0 0	,,	.. ..	.. ..
22	82	9	11	0 10 9	0 3 0	per cwt.	1 13 0	
		61	99		0 6 0	,,		
.. .. ..	.. .. ..	.. ..	.. ..	Free	Free	.. ..		
107	66	.. ..	.. ..	20 0 0	.. ..	per cent. ad val.	.. ..	.. ..
.. .. ..	.. .. ..	.. ..	.. ..	.. ..	2 10 0	,,	.. ..	.. ..
.. .. ..	.. .. ..	16	3	.. ..	5 0 0	,,	.. ..	.. ..
.. .. ..	.. .. ..	.. ..	.. ..	.. ..	5 0 0	,,	.. ..	.. ..
.. .. ..	.. .. ..	9	32	.. ..	10 0 0	,,	.. ..	.. ..
.. .. ..	.. .. ..	.. ..	46	10 0 0 from 13 May, 1840	10 0 0	,,	.. ..	.. ..
108	164	102	109	15 0 0	10 0 0	,,	.. ..	.. ..

(a) *Beads, Coral,* 1840. Average price uncertain. Extreme prices, 8*s.* and £10 per lb.

C.—*Articles wholly Manufactured.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Extract or Preparation of any Article, unenumerated .. *lb.*	6	12	24	104
or, at the option of the Importer.. .. *value*	£88	£93	£418	£676
——— Essence, unenumerated, ... *lb.*	23	28	.. .. ..	.. .. ..
Feathers, unenumerated, Dressed.. .. .. *value*	£502	£811	£1,479	£3,298
Hats of Chip .. .. *lb*	1,644	1,580	1,001	709
—— of Silk or Silk Shag, laid upon Felt, Linen, or other Material.. .. .. *number*	.. .. ..	.. .. ..	457	658
Ink for Printers .. .. *cwt.*	166	155	218	195
Metal; Leaf Metal (except Gold Leaves) .. .. *packets*	66,611	66,258	88,433	71,395
Oils, Chemical, essential or Perfumed; viz. Cloves .. .. *lb.*	6	.. .. ..	549	455
Thyme.. .. .. „	11,938	8,818	7,991	7,553
Painters' Colours, unenumerated, Manufactured.. .. *value*	£827	£2,016	£4,365	£4,177
Paper, Waste, (except, from 9th July, 1842, Paper printed on in the English Language) or Paper of any other sort, unenumerated .. .. *lb.*	9,267	10,293	25,141	26,736
——— printed on in the English Language .. .. .. „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Pencils, of Slate .. .. *value*	£967	£1,079	£978	£942
Perfumery, unenumerated .. .. „	£64	£140	£1,212	£2,081
Phosphorus .. .. „	.. .. ..	.. .. ..	£2,105	£2,425
Plate; Wire, Gilt or Plated .. .. „	£1,589	£912	£1,139	£1,179
Pomatum .. .. „	£382	£476	£477	502
Ships, Foreign; to be broken up, with their Tackle, Apparel, and Furniture, except Sails .. .. .. „	£294	£177	£738	£1,063
——— Broken up .. .. „	£4,629	£6,923	£2,672	£2,195
——— British; entitled to be registered as such, and not having been built in the United Kingdom .. .. „	£1,200	£2,753	£323	.. .. ..
Silk Worm Gut .. .. „	£710	£755	£1,127	£1,150
Starch; of and from British Possessions .. .. .. *cwt.*	.. .. ..	$0\frac{1}{16}$	$5\frac{3}{4}$	.. .. ..
of or from Foreign Countries .. .. .. „			493	20
Tobacco Pipes of Clay.. .. .. *value*	£2,176	£1,979	£2,273	£2,320

Mean Annual Produce of Class C. Schedule II. .. .,

* *Paper.*—The Excise Duty on *Paper* of British manufacture, is 1½ per lb., with £5 per cent. additional thereon.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
3	6	6	27	0 10 0	0 5 0	per lb.		
18	19	92	147	or 20 0 0	or 20 0 0	per cent. ad val.		
5	7	.. ..	.. ..	0 4 6	as Extract unenumerated	per lb.		
101	151	156	346	20 0 0	10 0 0	per cent. ad val.		
660	648	262	241	0 8 0	0 5 0	per lb.	1 17 6	
.. ..	.. .. ..	84	121	As Manufactures of Silk unenumerated	0 3 6	each		
83	82	114	102	0 10 0	0 10 0	per cwt.	5 0 0	
830	850	387	313	0 0 3	0 0 1	per packet containing 250 leaves	0 0 5½	
4	.. .. ..	115	96	0 14 0	0 4 0	per lb.		0 4 4
793	609	420	392	0 1 4	0 1 0	,,	0 1 11½	0 1 10
83	212	438	441	10 0 0	10 0 0	per cent. ad val.		
348	400	506	525	0 0 9	*0 0 4½	per lb.	0 0 4	
.. ..	.. .. ..	.. ..	.. ..	.. ..	Prohibited	,,		
193	226	156	148	20 0 0	15 0 0	per cent. ad val.		
13	29	254	437	20 0 0	20 0 0	,,		
.. ..	.. .. ..	221	255	as Goods unenumerated	10 0 0	,,		
395	235	141	155	25 0 0	12 10 0	,,		
114	146	100	105	30 0 0	20 0 0	,,		
151	91	179	279	50 0 0	25 0 0	,,		
942	1,409	293	231	20 0 0	10 0 0	,,		
191	427	2	.. ..	15 0 0	Free	,,		
142	155	222	241	20 0 0	20 0 0	,,		
.. ..	1	2	.. ..	9 10 0	0 5 0	per cwt.		
		259	10		0 10 0	,,	2 16 0	
653	609	350	365	30 0 0	15 0 0	per cent. ad val.		
10,096	10,321	7,248	7,992					
£10,208		£7,620						

D.—*Articles of Food.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Bacon; of and from British Possessions .. .. .. *cwt.*	24	46	335	346
of or from Foreign Countries .. .. „			206	28
Cinnamon; from any British Possession .. .. .. *lb.*	16,646	15,266	.. .. ..	.. ..
from other places .. .. „	5	195	.. .. ..	.. ..
——— of and from British Possessions .. .. „	.. .. ..	.. .. ..	15,626	14,866
of or from Foreign Countries .. .. .. „	.. .. ..	.. .. ..	3,182	1,842
Citron preserved with Salt .. .. *value*	£862	£912	£1,639	£702
Cucumbers preserved; of and from British Possessions „	£154	£1,121	.. .. ..	.. ..
of or from Foreign Countries .. „			£1,031	£968
Fruit, raw; unenumerated .. .. „	£1,148	£2,665	£3,738	£6,504
Olives .. .. *gallons*	3,186	4,850	3,696	4,568
Pears, raw .. .. *value*	£740	£265	.. .. ..	.. ..
——— of and from British Possessions .. .. *bushels*	.. .. ..	.. .. ..	.. .. ..	.. ..
of or from Foreign Countries .. .. .. „	.. .. ..	.. .. ..	403	28,644
Pickles of all sorts, including the Vinegar .. .. .. *gallons*	2,643	3,343	.. .. ..	.. ..
——— in Vinegar, of and from British Possessions .. „	.. .. ..	.. .. ..	2,570	2,505
of or from Foreign Countries .. „	.. .. ..	.. .. ..	501	532
Preserved in Salt—				
of and from British Possessions .. .. „	.. .. ..	.. .. ..	1,588	4,275
of or from Foreign Countries .. .. „	.. .. ..	.. .. ..	615	53
Plums dried or preserved .. .. *cwt.*	318	412	368	26
Potatoes; of and from British Possessions .. .. .. „	1,377	1,794	56	5
of or from Foreign Countries .. .. .. „			12,701	99,06
Sausages or Puddings; of and from British Possessions *lb.*	22,064	27,947	.. .. ..	1
of or from Foreign Countries .. „			26,358	23,78
Sugar Cane Juice .. .. *cwt.*	2,016	495	598	6
Tapioca .. .. „	1,062	1,299	2,069	3,14
Tongues .. .. *number*	46,849	57,385	399	.. ..
——— of and from British Possessions .. .. .. *cwt.*	.. .. ..	.. .. ..	50	8
of or from Foreign Countries .. .. „	.. .. ..	.. .. ..	738	1,01

Mean Annual Produce of Class D, Schedule II. .

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
33	66	62	64	1 8 0	0 3 6	per cwt.	2 10 0	
		153	21		0 14 0	,,		
417	401	.. ..	.. ..	0 0 6	.. ..	per lb.	0 4 11	.. ..
.. ..	10	.. ..	.. ..	0 1 0	.. ..	,,	0 1 3	.. ..
.. ..	.. .. ..	202	186	.. ..	0 0 3	,,	.. ..	0 3 4
.. ..	.. .. ..	89	41	.. ..	0 0 6	,,	.. ..	
172	186	173	74	20 0 0	10 0 0	per cent. ad val.	.. ..	.. ..
31	235	.. ..	.. ..	20 0 0	5 0 0	,,	.. ..	.. ..
		108	102		10 0 0	,,	.. ..	.. ..
57	140	196	342	5 0 0	5 0 0	,,	.. ..	.. ..
318	497	394	486	0 2 0	0 2 0	per gallon	0 6 4	
37	14	.. ..	.. ..	5 0 0	.. ..	per cent. ad val.	.. ..	.. ..
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 0 3	per bushel		
.. ..	.. .. ..	11	778	.. ..	0 0 6	,,		
199	261	.. ..	.. ..	0 1 6	.. ..	per gallon	.. ..	
.. ..	.. .. ..	102	99	.. ..	0 0 9	,,		
.. ..	.. .. ..	40	40	.. ..	0 1 6	,,		
.. ..	.. .. ..	21	56	.. ..	0 0 3	,,		
.. ..	.. .. ..	16	14	.. ..	0 0 6	,,		
436	637	534	378	1 7 6	1 7 6	per cwt.		
138	188	.. ..	.. ..	0 2 0	0 0 1	,,		
		112	867		0 0 2	(*a*) ,,		
372	481	.. ..	.. ..	0 0 4	0 0 1	per lb.		
		344	317		0 0 3	,,	0 1 6	
1,214	293	280	43	After subjecting each part to analysis, the duties due on Sugar and Melasses respectively are charged on the component parts.		per cwt.		
56	69	115	171	0 1 0	0 1 0	,,	2 18 6	2 13 8
589	749	4	.. ..	0 0 3	.. .. ..	each	0 0 10	.. ..
.. ..	.. .. ..	7	11	.. ..	0 2 6	per cwt.	.. ..	
.. ..	.. .. ..	388	535	.. ..	0 10 0	,,	.. ..	
£4,069	£4,227	£3,351	£4,625					
£4,148		£3,988						

(*a*) *Potatoes*, 1840; Average price uncertain; Extreme prices, 2*s.* and 7*s.* per Cwt.

E.—*Articles not properly belonging to any of the foregoing Heads.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Agates, not Set .. .. *value*	£1,576	£2,120	£2,763	£3,089
Almonds, Bitter .. .. *cwt.*	1,945	2,264	2,340	2,191
Animals, Living, viz.—Horses, Mares, Geldings, Colts, and Foals, of and from British Possessions *number*	355	521	7	5
of or from Foreign Countries.. „			230	132
Balsam, Capivi.. .. .. *cwt.*	322	1,062	774	984
Birds, Singing .. .. *number*	604	583	3,281	2,984
Camomile Flowers .. .. *lb.*	8,570	35,789	35,531	63,302
Cantharides .. .. „	18,431	18,464	30,090	13,582
Cassia Buds; of and from British Possessions.. .. .. „	5,486	6,406	2,285	536
of or from Foreign Countries .. .. .. „			9,503	8,515
Cubebs.. .. .. „	33,347	33,540	82,991	41,493
Drugs unenumerated.. .. .. *cwt.*	189	321	3,284	255
Flower Roots .. .. *value*	£5,387	£5,925	£6,328	£7,503
Grains, Guinea, or of Paradise.. .. .. *cwt.*	150	101	566	385
Gum unenumerated .. .. „	1,394	1,535	1,953	3,404
Jalap .. .. *lb.*	44,047	44,665	83,496	51,873
Jewels, Emeralds, and all other Precious Stones (except Diamonds), unset .. .. *value*	£1,830	£3,312	£20,331	£37,109
——————Pearls .. .. „	£3,257	£1,461		
Liquorice Root; of and from British Possessions .. .. *cwt.*	185	99	.. .. ..	..
of or from Foreign Countries .. .. „			297	19
Musk .. .. *ounces*	2,295	1,370	3,042	3,753
Oil, Castor.. .. .. *cwt.*	5,541	7,207	5,057	9,791
— unenumerated; of and from British Possessions .. *value*	£12	£27	£10	£6
of or from Foreign Countries.. .. „			£36	£2,377
Quassia .. .. *cwt.*	9	48	936	211

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)					Average Prices of the Articles (exclusive of Duty)					
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842			Rates chargeable since 9th July, 1842			in 1840			in October, 1844 (where ascertained)		
1839	1841	1843	1844	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
£	£	£	£													
158	219	145	162	10	0	0	5	0	0	per cent. ad val.						
389	462	247	232	0	4	0	0	2	0	per cwt.	2	11	0	3	2	6
384	574	4	3	1	0	0	0	10	0	each						
		248	143				1	0	0	,,						
66	219	161	209	0	4	0	0	4	0	per cwt.	8	0	3	6	15	4
20	24	116	105	0	0	8	0	0	8	each						
107	467	155	277	0	0	3	0	0	1	per lb.	0	0	9½	0	0	8½
922	952	395	178	0	1	0	0	0	3	,,	0	3	4½	0	2	5
274	332	37	7	0	1	0	0	0	3	,,	0	0	11	0	0	7½
		249	224				0	0	6	,,						
834	853	365	182	0	0	6	0	0	1	,,	0	0	6	0	0	5
36	36	173	22	0	2	0	0	1	0	per cwt.						
270	309	332	394	5	0	0	5	0	0	per cent. ad val.						
1,628	1,149	448	313	11	4	0	0	15	0	per cwt.	1	10	4	3	5	0
431	516	102	180	0	6	0	0	1	0	,,						
1,101	1,149	371	231	0	0	6	0	0	1	per lb.	0	2	6¼	0	2	1½
217	345	104	195	10	0	0	0	10	0	per cent. ad val.						
164	74			5	0	0										
282	298	..	2	3	3	4	0	10	0	per cwt.						
		262	208				1	0	0	,,	0	10	0			
62	53	97	128	0	0	6	0	0	6	per ounce	1	10	0	1	7	6
351	459	335	520	0	1	3	0	1	3	per cwt.	2	7	0	2	14	10
6	14	1	7	50	0	0	10	0	0	per cent. ad val.						
		8	499				20	0	0	,,						
80	441	491	108	8	17	6	0	10	0	per cwt.	0	17	0			

E.—*Articles not properly belonging to any of the foregoing Heads.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Scammony	*lb.*	8,086	12,010	12,932	10,662
Seeds; Canary	*cwt.*	5	.. .. ..	.. .. ..	.. ..
——— of and from British Possessions	*bushels*	.. .. ..	.. .. ..	.. .. ..	5700
of or from Foreign Countries	,,	.. .. ..	.. .. ..	1,765	1,958
——— Fenugreek; of and from British Possessions	*cwt.*	408	329	.. .. ..	.. ..
of or from Foreign Countries	,,			313	474
——— Leek; of and from British Possessions	,,	$19\frac{1}{2}$	58	.. .. ..	.. ..
of or from Foreign Countries	,,			292	137
——— Lucerne	,,	612	445	727	814
——— Mustard; of and from British Possessions	*bushels*	10,499	7,338	2,238	187
of or from Foreign Countries	,,			1,903	10,658
Water, Mineral	*gallons*	24,969	21,535	26,973	26,272

Mean Annual Produce of Class E, Schedule II. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)		
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)	
1839	1841	1843	1844	£	£ s. d.		£ s. d.	£ s. d.	
£	£	£	£						
1,012	1,538	341	287	0 2 6	0 0 6	per lb.	(a) 1 0 0	0 14 0	
21	.. .. ..	.. ..	.. ..	3 0 0	.. ..	per cwt.			
.. ..	.. .. ..	.. ..	60	.. ..	0 2 0	per bushel			
.. ..	.. .. ..	371	412	.. ..	0 4 0	,,			
194	161	.. ..	.. ..	0 9 6	0 2 6	per cwt.			
		82	124		0 5 0	,,	0 16 6		
164	497	.. ..	.. ..	8 8 0	0 10 0	,,			
		322	145		1 0 0	,,	8 8 0		
612	443	196	215	1 0 0	0 5 0	,,	2 19 4		
4,196	3,063	59	5	0 8 0	0 0 6	per bushel	0 3 9		
		125	708		0 1 3	,,			
106	96	120	116	0 0 1	0 0 1	per gallon			
14,087	14,743	6,462	6,601						
£14,415		£6,531							

(a) *Scammony*, 1840.—Average price stated by Estimate—Extreme prices, 7*s.* 6*d.* and £1 5*s.* 6*d.* per lb.
,, Oct. 1844. . . ditto . . . Extreme prices, 5*s.* 6*d.* and 19*s.* 6*d.* per lb.

SCHEDULE III.

ARTICLES

PRODUCING, UNDER THE OPERATION

OF THE

NEW TARIFF,

FROM £500 TO £1,000 EACH PER ANNUM

OR

CUSTOMS DUTY.

A.—*Articles imported in a Raw State to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Argol .. .. *cwt.*	17,464	21,549	15,559	28,319
Berries, Juniper .. .. ,,	6,068	10,462	14,002	8,253
Cedar Wood, of and from British Possessions .. .. *tons*	2,405	2,356	178	446
of or from Foreign Countries .. .. .. ,,			1,033	2,197
Feathers for Beds, in Beds, or otherwise,—				
of and from British Possessions .. .. *cwt.*	1,941	1,640	110	119
of or from Foreign Countries .. .. ,,			780	502
Fustic, from any British Possession .. .. *tons*	1,876	1,776	.. .. ..	.. .. ..
from other places .. .. ,,	2,907	5,631	.. .. ..	.. .. ..
——— of and from British Possessions .. .. .. ,,	.. .. ..	.. .. ..	364	382
of or from Foreign Countries .. .. ,,	.. .. ..	.. .. ..	9,465	8,119
Gum Senegal .. .. *cwt.*	24,888	23,783	15,357	7,838
Mother of Pearl Shells .. .. *Value*	£19,417	£16,836	£18,049	£16,642
weight, cwt.	12,603	10,458	15,579	12,167
Rosin, of and from British Possessions .. .. .. *cwt.*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
of or from Foreign Countries .. .. ,,	17	1	5,654	6,969
Shumac .. .. *tons*	10,197	9,345	11,918	9,405
Silk Knubs or Husks and Waste Silk,—				
of and from British Possessions .. .. .. *cwt.*	8,503	6,577	15	3
of or from Foreign Countries .. .. ,,			11,216	15,935
Skins, Furs, Pelts and Tails Undressed; viz—				
Beaver, from any British Possession in America *number*	89,356	56,443	.. .. ..	.. ..
from other places .. .. ,,	12,365	12,124	.. .. ..	.. ..
——— of and from British Possessions .. .. ,,	.. .. ..	.. .. ..	44,881	39,59
of or from Foreign Countries .. .. ,,	.. .. ..	.. .. ..	13,168	8,83
Chinchilla, of and from British Possessions .. ,,	109,547	48,377	.. .. ..	.. ..
of or from Foreign Countries .. ,,			71,786	50,36
Fitch, of and from British Possessions .. .. ,,	63,733	57,869	.. .. ..	.. ..
of or from Foreign Countries .. .. ,,			193,153	107,16
Sheep in the Wool,—				
of and from British Possessions .. .. ,,	404,355	101,348	150,886	69,81
of or from Foreign Countries .. .. ,,			160,538	301,62
Tortoiseshell or Turtleshell Unmanufactured;				
from any British Possession .. .. *lb.*	18,522	21,788	.. .. ..	.. ..
from other places .. .. ,,	2,401	595	.. .. ..	.. ..
——— of and from British Possessions .. .. .. ,,	.. .. ..	.. .. ..	4,643	2,18
of or from Foreign Countries .. .. .. ,,	.. .. ..	.. .. ..	6,411	15,0

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)					Average Prices of the Articles (exclusive of Duty.)					
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842			Rates chargeable since 9th July, 1842			in 1840			in October 1844, (where ascertained)		
1839	1841	1843	1844												
£	£	£	£	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
442	551	410	743	0	0	6	0	0	6	per cwt.	1	18	6	2	0	0
608	1,068	735	434	0	2	0	0	1	0	„	0	8	6	0	8	6
1,257	1,225	23 545	60 1,154	0	10	0	0 2 6 0 10 0			per ton „	8	0	0			
4,256	3,690	58 822	62 525	2	4	0	0 10 0 1 0 0			per cwt. „	11	0	6	9	14	10
298	284	.. ..	.. ..	0	3	0	.. .. ..			per ton	7	2	5			
655	1,384	.. ..	.. ..	0	4	6	.. .. ..			„	6	0	8			
.. ..	.. .. ..	19	20	..	..	..	0	1	0	„	..	..	..	5	9	6
.. ..	.. .. ..	1,003	869	..	..	..	0	2	0	„	..	..	..	5	6	2
7,345	7,333	784	413	0	6	0	0	1	0	per cwt.	3	0	0			
971	870	977	874	5	0	0	5	0	0	per cent. ad val.						
.. ..	.. .. ..	.. ..	.. ..	0	3	2	0	1	0	per cwt.						
4	.. .. ..	600	737	0	4	9	0	2	0	„						
515	481	636	502	0	1	0	0	1	0	per ton	11	17	6	8	10	3
427	339	 645	 841	0	1	0	0 0 6 0 1 0			per cwt. „	11	4	0			
1,489	958	.. ..	.. ..	0	0	4	.. .. ..			each	1	10	0			
413	411	.. ..	.. ..	0	0	8	.. .. ..			„						
.. ..	.. .. ..	393	354	..	..	..	0	0	2	„						
.. ..	.. .. ..	461	309	..	..	..	0	0	8	„						
1,370	625	 643	 447	0	0	3	0 0 1 0 0 2			„ „	0	1	8			
531	534	 845	 477	0	0	2	0 0 0½ 0 0 1			„ „	0	1	3			
1,691	449	172 339	77 649	0	0	1	0 0 0¼ 0 0 0½			„ „	0	1	0			
96	106	.. ..	.. ..	0	0	1	.. .. ..			per lb.	1	1	0			
240	62	.. ..	.. ..	0	2	0	.. .. ..			„	1	1	4			
.. ..	.. .. ..	36	10	..	..	..	0	0	1	„	..	..	..	0	17	5
.. ..	.. .. ..	586	1,033	..	..	..	0	1	0	„	..	..	..	0	18	0

A.—*Articles imported in a Raw State to be used in Manufactures.*		Quantities re ained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Wax, Bees', unbleached;—					
from any British Possession in Asia, Africa, or America;—of and from the West Coast of Africa;—and of and from the United States of America ..	*cwt.*	4,687	6,033	.. .. ..	.. .. ..
otherwise imported	„	318	255	.. .. ..	.. .. ..
—— of and from British Possessions	„	.. .. ..	.. .. ..	3,169	3,537
of or from Foreign Countries	„	.. .. ..	.. .. ..	3,151	4,074

B.—*Articles partially Manufactured.*		Mean Annual Produce of Class A, Schedule III.			
Gum Shellac	*cwt.*	7,396	6,024	11,530	8,880
Platting or other Manufactures to be used in or proper for making Hats or Bonnets;—of Chip	*lb.*	1,633	1,528	4,588	4,975
Skins, Furs, Pelts, and Tails;—					
Goat, tanned	*number*	16	14	.. .. ..	.. .. ..
—— tanned, tawed, or in any way dressed					
of and from British Possessions....	„	.. .. ..	.. .. ..	147	.. .. ..
of or from Foreign Countries.. ..	„	.. .. ..	.. .. ..	35,577	34,019
Verdigris..	*lb.*	120,398	108,361	235,247	152,788

		Years ending 10th October	
		1843	1844
Wood and Timber;—			
Oars, viz.			
of any British Possession in America and imported directly from thence	*Gt. hund.*	4	.. ..
otherwise imported..	„	.. .. ..	.. ..
—— of and from British Possessions.. ..	„	326	288
of or from Foreign Countries	„	114	70

	Mean Annual Produce of Class B, Schedule III.			

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles, (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
2,344	3,101	.. ..	.. ..	0 10 0	.. .. ..	per cwt.	7 3 9	
270	391	.. ..	.. ..	1 10 0	.. .. ..	„	7 10 0	
.. ..	.. .. ..	166	187	.. .. ..	0 1 0	„	.. ..	7 5 0
.. ..	.. .. ..	329	422	.. .. ..	0 2 0	„	.. ..	7 10 0
25,222	23,862	11,227	11,199					
£24,542		£11,213						
2,227	1,883	611	480	0 6 0	0 1 0	per cwt.	2 19 3	2 4 9
654	629	608	651	0 8 0	0 2 6	per lb.		
3	2	.. ..	.. ..	0 3 4	.. .. ..	each	0 3 4	
.. .. ..	.. .. ..	2	.. ..	.. .. ..	0 0 2½	„		
.. .. ..	.. .. ..	778	744	.. .. ..	0 0 5	„		
3,011	2,794	1,033	668	0 0 6	0 0 1	per lb.	0 1 5	0 0 9½
		Years ending 10th October		Rates chargeable until 10th October, 1842 (Not subject to the addition of 5 per ct.)	Rates chargeable since 10th October, 1842			
		1843	1844					
188	312	4	.. ..	0 19 6	.. .. ..	per 120	23 0 0	
960	761	.. ..	.. ..	14 19 3	.. .. ..	„	15 0 0	
.. .. ..	.. .. ..	72	48	.. ..	0 3 9	„		
.. .. ..	.. .. ..	892	552	.. ..	7 10 0	„		
7,043	6,381	4,000	3,143					
£6,712		£3,571						

C.—*Articles wholly Manufactured.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Boxes, of all sorts .. .. *Value*	£13,964	£13,786	.. .. ..	.. .. ..
—— Empty, not of Glass;—				
of and from British Possessions .. .. .. „	.. .. ..	.. .. ..	£160	£98
of or from Foreign Countries .. .. „	.. .. ..	.. .. ..	£6,075	£6,925
Brass, Manufactures of .. .. „	£7,949	£6,340	£4,760	£4,305
Coir, Rope, Twine and Strands;				
of and from British Possessions .. .. .. *cwt.*	3,557	2,151	11,222	11,183
of or from Foreign Countries.. .. .. .. „			70	342
Cotton; Articles of manufactures of Cotton, wholly or in part made up, unenumerated;—				
of and from British Possessions.. .. .. *value*	£13,895	£8,605	£44	£92
of or from Foreign Countries .. .. .. „			£4,076	£3,186
Frames for Pictures, Prints or Drawings .. .. .. „	£3,626	£5,895	£5,283	£6,070
Japanned or Lacquered Ware .. .. „	£5,831	£3,611	£5,537	£4,952
Lace, Thread .. .. „	£4,642	£5,869	£6,389	£7,349
Leather, cut into shapes, or any article made of Leather, or any manufacture whereof Leather is the most valuable part unenumerated (including Boot Fronts, until 9th July, 1842) .. .. .. „	£6,254	£9,016	£3,339	£3,839
Oils, Chemical, Essential, or Perfumed;—				
Lavender .. .. *lb.*	4,763	2,445	6,356	7,931
Peppermint .. .. „	2,527	6,890	8,788	6,134
Bergamot .. .. „	12,162	14,035	14,213	15,111
Unenumerated (including Oil of Turpentine, until 9th July, 1842) .. .. „	20,003	20,635	14,333	20,701
Percussion Caps .. .. *number*	67,131,200	72,767,000	39,020,250	46,683,650
Skins or Furs; Articles manufactured of Skins or Furs;—				
of and from British Possessions .. .. .. *value*	£3,089	£437	£470	£453
of or from Foreign Countries .. .. „			£3,784	£1,879

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)					Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842			Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844							
£	£	£	£	£	s.	d.	£ s. d.		£ s. d.	£ s. d.
2,766	2,779	.. ..	.. ..	20	0	0	.. ..	per cent. ad val.		
.. ..	.. .. ..	8	5	..		..	5 0 0	,,		
.. ..	.. .. ..	642	729	..		..	10 0 0	,,		
2,373	1,958	736	694	30	0	0	15 0 0	,,		
920	558	737	743	0	5	0	0 1 3	per cwt.	1 3 6	
		9	45				0 2 6	,,		
2,741	1,758	5	10	20	0	0	10 0 0	per cent. ad val.		
		814	672				20 0 0	,,		
734	1,236	573	650	20	0	0	10 0 0	,,		
1,124	736	871	771	20	0	0	15 0 0	,,		
1,393	1,791	839	965	30	0	0	12 10 0	,,		
1,799	2,807	505	605	30	0	0	15 0 0	,,		
954	509	667	834	0	4	0	0 2 0	per lb.	0 2 $4\frac{1}{2}$	0 4 4
507	1,414	924	650	0	4	0	0 2 0	,,	0 11 $4\frac{1}{2}$	0 10 0
812	963	748	794	0	1	4	0 1 0	,,	0 8 $11\frac{1}{2}$	0 10 9
1,342	1,424	814	1,097	0	1	4	0 1 0	,,		
1,119	1,258	683	817	0	0	4	0 0 4	per 1000	0 0 10	
2,282	341	52	48	75	0	0	10 0 0	per cent. ad val.		
		767	409				20 0 0			

C.—*Articles wholly Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Soap Hard;—*					
of and from any British Possession in the East Indies	*cwt.*	23	..	..	..
of or from other places	„	355	280	..	..
——of and from British Possessions	„	..	..	7	17
of or from Foreign Countries	„	..	..	710	536
Stone;—Marble sawn into Slabs or otherwise manufactured;					
of and from British Possessions	„	..	..	19	348
of or from Foreign Countries	„	..	..	7,138	4,330
——Marble Paving Stones polished, each not containing more than 2 feet square	*square ft.*	25	12½	..	..
Marble in any way manufactured (except Grave and Paving Stones, each not containing more than two feet square)	*cwt.*	4,224	7,408	..	..
Woollens;—Articles of manufactures of Wool (not being Goats' Wool), or of Wool mixed with Cotton, wholly or in part made up, unenumerated;					
of and from British Possessions	*value*	£2,479	£5,204	£132	£52
of or from Foreign Countries	„			£3,036	£2,648

* The Excise Duty on *Hard Soap* of British Manufacture is 14*s.* per cwt. with £5 per cent additional thereon.

Mean Annual Produce of Class C. Schedule II

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles, (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
32	.. .. ..	.. ..	.. ..	1 8 0	.. ..	per cwt.	1 0 0	
1,598	1,293	.. ..	.. ..	4 10 0	.. ..	,,	2 0 0	
.. ..	.. .. ..	7	18	.. ..	1 0 0	,,		
.. ..	.. .. ..	1,120	845	.. ..	1 10 0	,,		
.. ..	.. .. ..	2	27	.. ..	0 1 6	,,		
.. .	.. .. .	1,152	742	.. ..	0 3 0	,,		
ess of repayment 4	1	.. ..	.. ..	0 0 10	As Marble sawn, &c.	persquare foot		
639	1,152	.. ..	.. ..	0 3 0	ditto	per cwt.		
481	930	14	5	20 0 0	10 0 0	per cent. ad val.		
		640	556		20 0 0	,,		
23,612	22,908	13,329	12,731					
£23,260		£13,030						

D.—*Articles of Food.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Animals, Living;—					
Cows; of and from British Possessions	*Number*	.. .. ..	.. .. ..	41	3
of or from Foreign Countries	,,	.. .. ..	.. .. ..	1,152	49
Poultry; of and from British Possessions	*value*	.. .. ..	.. .. ..	£35	£3
of or from Foreign Countries	,,	.. .. ..	.. .. ..	£15,969	£16,69
Arrow Root; of and from British Possessions	*cwt.*	3,665	2,974	7,029	7,47
of or from Foreign Countries	,,	215	258	1,183	1,35
Dates	,,	1,009	862	883	1,39
Onions; of and from British Possessions	*bushels*	11,756	14,539	293	6
of or from Foreign Countries	,,			30,054	34,98
Tamarinds; of and from British Possessions	*lb.*	143,971	126,204	129,036	184,33
of or from Foreign Countries	,,	938	514	2,074	4,15
E.—*Articles not properly belonging to any of the foregoing Heads.*		Mean Annual Produce of Class D, Schedule I.			
Leeches	*Value*	£5,061	£9,652	£11,408	£11,83
Quills, Goose; of and from British Possessions	*number*	29,493,660	21,204,505	588,010	725,53
of or from Foreign Countries	,,			30,476,450	17,855,68
Radix Ipecacuanhæ	*lb.*	12,662	6,355	10,931	7,83
Rhubarb	,,	45,389	40,975	66,023	60,07
Sarsaparilla	,,	142,970	138,634	180,429	172,14
Seeds, Grass, unenumerated;—					
of and from British Possessions	*cwt.*	654	1,557	522	1,00
of or from Foreign Countries	,,			2,149	1,84
—— —— Burnet	,,	.. .. ..	.. .. ..	.. .. ..	.. .. ..

Mean Annual Produce of Class E, Schedule III. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
.. ..	.. .. ..	17	13	Prohibited	0 7 6	each	.. ..	
.. ..	.. .. ..	906	392	,,	0 15 0	,,	.. ..	
.. ..	.. .. ..	1	1	5 per cent. ad val. as Goods unenumerated	2 10 0	per cent. ad val.	.. ..	
.. ..	.. .. ..	838	875		5 0 0	,,	.. ..	
192	188	374	397	0 1 0	0 1 0	per cwt.	5 7 1	4 10 0
201	253	304	357	0 18 8	0 5 0	,,	1 8 0	
504	442	464	732	0 10 0	0 10 0	,,	2 9 8	
1,772	2,333	4	1	0 3 0	0 0 3	per bushel		
		792	921		0 0 6	,,	0 4 6	
605	554	581	833	0 0 1	0 0 1	per lb.	0 0 5	0 0 4¼
31	18	30	55	0 0 8	0 0 3	,,		
3,305	3,788	4,311	4,577					
£3,546		£4,444						
253	501	601	622	5 0 0	5 0 0	per cent. ad val.		
3,688	2,753	8	10	0 2 6	0 0 3	per 1,000	(a) 0 15 5	
		810	472		0 0 6	,,		
633	329	574	412	0 1 0	0 1 0	per lb.	0 1 3	0 2 0
2,269	2,127	868	797	0 1 0	0 0 3	,,	(b) 0 4 9	
3,581	3,573	812	753	0 0 6	0 0 1	,,	0 1 8	0 2 1¾
654	1,583	68	140	1 0 0	0 2 6	per cwt.		
		569	484		0 5 0	,,		
.. ..	.. .. ..	.. ..	.. ..	1 0 0	As Grass Seeds unenumerated.	,,		
11,078	10,866	4,310	3,690					
£10,972		£4,000						

(*a*) *Quills, Goose*, 1840; Average price estimated—Extreme prices, 2*s.* and £1 16*s.* per 1,000.

(*b*) *Rhubarb*, 1840. The price inserted in the column includes all sorts; for Russian Rhubarb separately, the average is 7*s.* per lb.; for East the extreme prices are 2*s.* 6*d.* and 9*s.* 6*d.* per lb.

SCHEDULE IV.

ARTICLES

PRODUCING, UNDER THE OPERATION

OF THE

NEW TARIFF,

FROM £1,000 TO £10,000 EACH PER ANNUM

OF

CUSTOMS DUTY.

A.—*Articles imported in a Raw State to be used in Manufactures.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Box Wood; of and from British Possessions	*Tons*	712	1,667	1½	6¼
of or from Foreign Countries	„			1,421	2,453
Canes; Rattans not Ground	*number*	3,455,466	3,334,107	4,654,130	6,754,496
Cork	*tons*	2,876	2,990	1,676	4,271
Divi Divi	„	.. .. ..	.. .. ..	2,835	5,400
Flax, and Tow or Codilla of Hemp and Flax, dressed and undressed	*cwt.*	1,615,905	1,256,322	1,308,415	1,354,919
Gum Arabic	„	16,420	17,554	22,890	21,827
Hemp, rough or undressed, or any other vegetable substance of the nature and quality of undressed hemp, and applicable to the same purposes	„	733,378	711,397	651,780	664,321
Hides, not tanned, tawed, curried, or in any way dressed;—					
Dry; of and from British Possessions	„	27,339	43,100	58,510	83,482
of or from Foreign Countries	„	71,895	69,491	85,635	106,829
Wet; of and from British Possessions	„	18,168	18,140	22,672	34,117
of or from Foreign Countries	„	234,327	217,347	484,818	327,122
Of and from the West Coast of Africa, (or Columbia, under Treaty of Reciprocity), each Ox or Cow Hide not exceeding 14lb., and each Calf Hide not exceeding 7lb	„	1,767	2,632	.. .. ..	.. .. ..
Hides, or Pieces of Hides, raw or undressed, unenumerated:—					
from any British Possession in America	*value*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
from other Places	„	£46	£29	.. .. ..	.. .. ..
of and from British Possessions	„	.. .. ..	.. .. ..	£70	£45
of or from Foreign Countries	„	.. .. ..	.. .. ..	51	£146
Tails, Buffalo, Bull, Cow, or Ox	*cwt.*	78	.. .. ..	.. .. ..	.. .. ..
Indigo; of and from British Possessions	„	24,266	24,732	24,781	25,177
of or from Foreign Countries	„	2,553	2,020	3,319	2,235
Lead, Black; of and from British Possessions.	*tons*	1,210	883	252	148
of or from Foreign Countries	„			1,734	928
Logwood; from any British Possession	„	3,562	5,002	16,302	23,191
from other places	„	10,236	13,681		

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles, (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
359	869	.. ..	1	0 10 0	0 2 6	per ton		
		752	1,299		0 10 0	,,	9 8 5	5 9 6
845	868	1,259	1,771	0 5 0	0 5 0	per 1000	1 17 6	1 18 9
23,119	24,795	14,094	222	8 0 0	8 0 0			
				from July 5, 1843	0 1 0	per ton	27 15 0	24 17 0
.. .. ..	.. .. ..	746	1,417	as Goods unenumerated	0 5 0	,,	.. ..	8 15 0
6,827	5,511	5,819	5,995	0 0 1	0 0 1	per cwt.	2 7 10	2 0 9
4,931	5,454	1,206	1,160	0 6 0	0 1 0	,,	(a) 3 7 7	
3,172	3,201	2,925	2,926	0 0 1	0 0 1	,,	1 13 6	1 5 4
3,218	5,177	542	758	0 2 4	0 0 2	,,	calf .. 4 8 8 other 4 8 0	
16,717	17,010	2,250	2,825	0 4 8	0 0 6	,,	calf .. 4 8 8 other 3 16 9	
1,052	1,078	109	158	0 1 2	0 0 1	,,	calf .. 2 6 8 other 2 0 0	
27,401	23,.	6,343	4,288	0 2 4	0 0 3	,,	calf .. 2 6 8 other 2 6 2	
206	394	....	.. ..	0 2 4	as Dry or Wet Hides	,,	3 0 8	
excess of repayments	.. .. ..	.. ..	.. ..	5 17 6	.. ..	per cent. ad. val.		
5	6	.. ..	.. ..	20 0 0	.. ..	,,		
.. .. ..	.. .. ..	2	1	.. ..	2 10 0	,,		
.. .. ..	.. .. ..	3	8	.. ..	5 0 0	,,		
2	.. .. ..	.. ..	.. ..	0 0 6	as Hides	per cwt.		
34,124	35,940	1,967	1,370	1 8 0	0 1 0	,,	30 16 0	20 10 8
4,694	3,885	357	238	1 17 4	0 2 0	,,	22 8 0	17 14 8
4,872	3,624	69	36	4 0 0	0 5 0	per ton	12 8 4	15 0 0
		1,836	981		1 0 0	,,		
575	797	1,731	2,477	0 3 0	0 2 0	,,	7 2 11	5 2 6
2,306	3,236			0 4 6		,,	8 6 8	7 10 0

(a) *Gum Arabic*, 1840; Average price stated by estimate—Extreme prices, £1 4s. and £11 14s. per cwt.

A.—*Articles imported in a Raw state to be used in Manufactures.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	184
Madder	*cwt.*	108,921	134,479	138,516	122,874
Madder Root	,,	82,841	112,714	93,073	101,051
Nitre; Cubic Nitre	,,	30,216	33,463	110,459	159,948
Quicksilver	,,	405,271	330,070	275,817	230,796
Rosewood; imported from the Bay of Honduras or the Mosquito Shore, and of and from British Possessions	*tons*	1,798	1,554	1½	121
otherwise imported	,,			3,033	2,748
Saltpetre	*cwt.*	250,673	275,741	248,143	163,857
Seeds; Linseed and Flaxseed	*quarters*	392,087	407,032	382,917	541,040
Skins and Furs; Marten undressed; from any British Possession	*number*	118,933	60,993	.. .. ..	.. .. ..
from any other place	,,	105,676	103,400	.. .. ..	.. .. ..
—— of and from British Possessions	,,	.. .. ..	.. .. ..	69,605	73,155
of or from Foreign Countries	,,	.. .. ..	.. .. ..	160,132	131,888
Seal, in the hair, not tanned, tawed, or dressed; of British taking, imported direct from the Fishery or from a British Possession	,,	352,342	542,293	505,784	569,920
otherwise imported	,,	18,363	14,275	79,826	101,254
Squirrel or Calabar, undressed; of and from British Possessions	,,	2,662,105	1,561,790	1,442	1,117
of or from Foreign Countries	,,			2,866,847	2,025,443
Tar; of and from British Possessions	*lasts*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
of or from Foreign Countries	,,	13,900	13,472	11,356	12,358
Terra Japonica and Cutch	*tons*	1,983	2,222	5,519	6,771
Turpentine; not being of greater value than 12*s.* per cwt.	*cwt.*	349,841	381,502	215	.. .. ..
exceeding 12*s.* and not exceeding 15*s.* per cwt.	,,	7	.. .. ..	.. .. ..	.. .. ..
exceeding 15*s.* in value per cwt.	,,	2,374	.. .. ..	.. .. ..	.. .. ..
—— not being of greater value than 9*s.* per cwt.	,,	.. .. ..	.. .. ..	568,392	509,410
from 9*s.* to 15*s.* value per cwt.; of and from British Possessions	,,	.. .. ..	.. .. ..	.. .. ..	.. .. ..
of or from Foreign Countries	,,	.. .. ..	.. .. ..	552	150
above 15*s.* value per cwt.; of and from British Possessions	,,	.. .. ..	.. .. ..	.. .. ..	.. .. ..
of or from Foreign Countries	,,	.. .. ..	.. .. ..	0½	.. .. ..
Valonia	*tons*	7,335	7,993	11,978	6,442

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent on their respective Amounts from the 15th May, 1840)					Average Prices of the Articles (exclusive of Duty)					
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842			Rates chargeable since 9th July, 1842			in 1840			in October, 1844, (where ascertained)		
1839	1841	1843	1844	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
£	£	£	£													
10,912	13,939	3,676	3,242	0	2	0	0	0	6	per cwt.	2	5	0	2	3	0
2,070	2,880	1,198	1,333	0	0	6	0	0	3	,,	2	6	11	3	13	9
756	849	2,910	4,234	0	0	6	0	0	6	,,	0	18	6	0	13	0
1,694	1,422	1,209	1,015	0	0	1	0	0	1	per lb.	0	3	11	0	4	6
10,795	9,596	.. ..	32	6	0	0	0	5	0	per ton	(a)10	0	0			
		3,203	2,894				1	0	0	,,						
6,749	7,477	6,983	5,182	0	0	6	0	0	6	per cwt.	1	6	9	1	6	0
19,921	21,150	1,755	2,431	0	1	0	0	0	1	per quarter	2	7	0	2	1	5
1,487	852	.. ..	.. ..	0	0	3	..		..	each	0	8	4			
2,644	2,686	.. ..	.. ..	0	0	6	..		..	,,						
.. ..	.. .. ..	611	648	..		..	0	0	2	,,						
.. ..	.. .. ..	2,837	2,308	..		..	0	0	4	,,						
150	203	187	213	0	0	1	0	0	1	per dozen	hair 0	1	6			
781	744	1,396	1,772	0	1	0	0	0	4	each	fur 0	16	8			
											each					
15,309	9,332	1	1	0	11	6	0	1	6	per 100	1	10	0			
		4,500	3,269				0	3	0	,,						
.. ..	.. .. ..	.. ..	.. ..	0	12	0	0	0	6	per last, containing 12 barrels of 31½ gallons each.						
10,553	10,718	1,480	1,666	0	15	0	0	2	6	–	11	1	7	8	17	4
2,115	2,336	1,450	1,786	1	0	0	0	5	0	per ton	19	13	4	16	12	6
75,811	85,194	49	.. ..	0	4	4	..		..	per cwt.	0	7	6			
2	.. .. ..	.. ..	.. ..	0	5	4	..		..	,,						
3,106	.. .. ..	.. ..	.. ..	1	6	2	..		..	,,						
.. ..	.. .. ..	2,427	2,229	..		..	0	0	1	,,	..		..	0	7	2
.. ..	.. .. ..	.. ..	.. ..	..		..	0	0	3	,,						
.. ..	.. .. ..	29	8	..		..	0	1	0	,,						
.. ..	.. .. ..	.. ..	.. ..	..		..	0	2	6	,,						
.. ..	.. .. ..	.. ..	.. ..	..		..	0	5	0	,,						
7,233	8,260	3,140	1,684	1	0	0	0	5	0	per ton.	16	18	4	17	5	0

(*a*) *Rosewood*, 1840; Average price stated by estimate—Extreme prices, £6 and £22 per ton.

A.—*Articles imported in a Raw state to be used in Manufactures.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Whalefins; of British taking, and imported direct from the Fishery, or from any British Possession in a British ship	*cwt.*	13,040	7,549	3,128	4,8
——— otherwise taken and otherwise imported, until 5th July, 1843	,,	.. ..	.. ..	52	.. ..
from 5th July, 1843	,,	.. ..	.. ..	.. ..	4,.. *Value* £31,..
——— if in Fishing Vessels, or in Vessels which have not been cleared out regularly from a Foreign Port	,,	.. ..	.. ..	.. ..	.. ..
Wool or Hair, Goats;—					
of and from British Possessions	*lb.*	83	6,924	.. ..	.. ..
of or from Foreign Countries	,,	865,353	1,341,047	896,897	1,031,8
of all parts, from 6th June, 1844	,,	.. ..	.. ..	.. ..	287,3
				Years ending 10th Octobe	
Wood and Timber;—				1843	1844
Teake Wood from any British Possession within the limits of the East India Company's Charter	*loads*	122	1,391	.. ..	.. ..
from other places	,,	13,091	12,031	.. ..	.. ..
of and from British Possessions	,,	.. ..	.. ..	17,700	9,9
of or from Foreign Countries	,,	.. ..	.. ..	674	

Mean Annual Produce of Class A, Schedule IV. .. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
656	392	165	256	0 1 0	0 1 0	per cwt.	(a) 6 7 6	South Sea 13 10 0
..	.. ..	263	.. ..	4 15 0	4 15 0	,,	5 2 6	
..	.. ..	.. ..	6,530	.. ..	20 0 0	per cent. ad val.		
..	.. ..	.. ..	.. ..	.. ..	Prohibited			
..	.. ..	.. ..	.. ..	Free	Free			
3,602	5,770	1,101	1,274	0 9 4	0 2 6	per cwt.	7 0 0	
..	.. ..	.. ..	.. ..	.. ..	Free			
		Years ending 10th October		Rates chargeable until 10th October, 1842 (not subject to the addition of 5 per ct.)	Rates chargeable since 10th Oct. 1842			
		1843	1844	until 15 May 1840 / from 15 May 1840				
1	78	.. ..	.. ..	0 0 1 0 1 7	.. ..	per load of 50 cubic feet	14 0 0	
6,552	6,426	.. ..	.. ..	0 10 0 0 11 6	.. ..	,,	10 0 0	
..	.. ..	915	537	.. ..	0 1 0	,,		
..	.. ..	350	427	.. ..	0 10 0	,,		
17,314	328,449	83,845	72,902					
£322,881		£78,373						

(a) *Whalefins of British taking*, 1840; The average price inserted in the column includes all sorts.
For Greenland, separately, the average is £11 2*s.* per cwt.
South Sea, ,, ,, £6 3*s.* ,,

B.—*Articles partially manufactured.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Boot Fronts; not exceeding nine inches in height .. *Pairs*	.. .. ..	.. .. ..	106,184	153,26
exceeding nine inches in height .. .. „	.. .. ..	.. .. ..	117,537	135,00
Cream of Tartar .. .. *cwt.*	12,969	13,728	17,346	22,56
Hides, tanned, tawed, curried or dressed; viz.—				
Tanned and not otherwise dressed;				
of and from British Possessions;				
Calf and Kip .. .. *lb.*	.. .. ..	439		
——— cut or trimmed .. .. „	.. .. ..	.. .. ..	22,049	67,52
Other Hides .. .. „	19,645	5,468		
——— cut or trimmed .. .. „	.. .. ..	.. .. ..		
of or from Foreign Countries;—				
Calf and Kip .. .. „	.. .. ..	1,144		
——— cut or trimmed .. .. „	14	.. .. ..	55,039	30,68
Other Hides .. .. „	192	119		
——— cut or trimmed .. .. „	.. .. ..	.. .. ..		
Tawed, curried, or in any way dressed;—				
of and from British Possessions;—				
Calf and Kip .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
——— cut or trimmed .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
Other Hides .. .. „	17	101	.. .. ..	.. ..
——— cut or trimmed .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
———not being varnished, japanned, or enamelled .. .. „	.. .. ..	.. .. ..	62	3,77
If varnished, japanned, or enamelled „	.. .. ..	.. .. ..	.. .. ..	.. ..
of or from Foreign Countries;				
Calf and Kip .. .. „	62,119	61,413	.. .. ..	.. ..
——— cut or trimmed .. .. „	21	.. .. ..	.. .. ..	.. ..
Other Hides .. .. „	437	123	.. .. ..	.. ..
——— cut or trimmed .. .. „	71	11	.. .. ..	.. ..
———not being varnished, japanned, or enamelled .. .. „	.. .. ..	.. .. ..	55,998	83,44
If varnished, japanned, or enamelled „	.. .. ..	.. .. ..	64,777	60,5
Losh; of and from British Possessions .. „	17	.. .. ..	.. .. ..	.. ..
of or from Foreign Countries .. .. „			81	.. ..
Muscovy or Russia, tanned, coloured, shaved, or otherwise dressed .. .. .. *number*	5,370	4,664	60	..
——— Pieces thereof .. .. *lb.*	.. .. ..	.. .. ..	.. .. ..	.. ..
Muscovy or Russia, or pieces thereof, tanned, coloured, shaved, or otherwise dressed;				
of and from British Possessions .. .. *lb.*	.. .. ..	.. .. ..	.. .. ..	.. ..
of or from Foreign Countries .. .. .. „	.. .. ..	.. .. ..	28,895	27,
Hides, or pieces thereof, tanned, tawed, curried, or in any way dressed, unenumerated;—				
of and from British Possessions .. .. *value*	£69	£1	£3	.. ..
of or from Foreign Countries .. .. .. „			£55	£

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. .. ..	1,626	2,349	£50 per cent. ad val. as Manufactures of Leather unenumtd.	0 3 6	per dozen pair		
.. ..	.. .. ..	2,828	3,251		0 5 6	,,		
1,301	1,421	913	1,169	0 2 0	0 1 0	per cwt.	3 1 4	2 18 0
.. ..	8	96	305	0 0 4½	0 0 1	per lb.	0 1 3	
.. ..	.. .. ..			0 0 7		,,	0 1 6	
220	71			0 0 3		,,	0 1 0	
.. ..	.. .. ..			0 0 4½		,,	0 1 3	
.. ..	45	486	269	0 0 9	0 0 2	,,	0 1 3	
1	.. .. ..			0 1 2		,,	0 1 6	
5	3			0 0 6		,,	0 1 0	
.. ..	.. .. ..			0 0 9		,,	0 1 3	
.. ..	.. .. ..	.. ..	..	0 0 6	.. ..	,,	0 1 6	
.. ..	.. .. ..	.. ..	.. ..	0 0 9	.. ..	,,		
.. ..	2	.. ..	.. ..	0 0 4½	.. ..	,,		
.. ..	.. .. ..	.. ..	.. ..	0 0 7	.. ..	,,		
.. ..	.. .. ..	1	34	.. ..	0 0 2	,,	.. ..	
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 0 3	,,	.. ..	
3,109	3,191	.. ..	.. ..	0 1 0	.. ..	,,	0 1 6	
2	.. .. ..	.. ..	.. ..	0 1 6	.. ..	,,		
17	5	.. ..	.. ..	0 0 9	.. ..	,,		
4	1	.. ..	.. ..	0 1 2	.. ..	,,		
.. ..	.. .. ..	985	1,462	.. ..	0 0 4	,,	.. ..	
.. ..	.. .. ..	1,767	1,605	.. ..	0 0 6	,,	.. ..	
1	.. .. ..	.. ..	.. ..	0 1 8	0 0 2	,,		
		1	.. ..		0 0 4	,,		
1,343	1,206	16	.. ..	0 5 0	.. ..	each	0 15 0	
.. ..	.. .. ..	.. ..	.. ..	0 2 6	.. ..	per lb.		
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 0 2	,,	.. ..	
.. ..	.. .. ..	506	487	.. ..	0 0 4	,,	.. ..	
21	.. .. ..	.. ..	.. ..	30 0 0	5 0 0	per cent. ad val.		
		6	21		10 0 0	,,		

B.—*Articles partially Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Oil of Coco Nut; of and from British Possessions....	*cwt.*	38,669	37,269	27,065	31,523
of or from Foreign Countries.. ..	„			1,538	2,239
Platting, or other Manufactures, to be used in, or proper for making Hats or Bonnets;— of Straw..	*lb.*	34,662	13,034	8,322	12,070
Silk Thrown;					
Not Dyed—					
Singles.. of and from British Possessions..	„	2	7	.. .. ..	.. ..
of or from Foreign Countries....	„			173	7
Tram .. of and from British Possessions..	„	54,993	71,464	.. .. ..	.. ..
of or from Foreign Countries....	„			94,942	56,140
Organzine and Crape of and from British Possessions..	„	185,940	215,523	.. .. ..	.. ..
of or from Foreign Countries....	„			240,138	272,014
Dyed—					
Singles, or Tram .. of and from British Possessions..	„	711	706	.. .. ..	.. ..
of or from Foreign Countries....	„			461	45
Organzine and Crape of and from British Possessions..	„	489	446	.. .. ..	
of or from Foreign Countries....	„			4,513	9,50
				Total Receipt on Thrown Silk.....	
				* Deduct Drawback on the exportation of Silk Goods manufactured in the United Kingdom	
				Net Receipt	
Skins and Furs;—				Excess of Drawback	
Kid Dressed, not dyed, or coloured;—					
of and from British Possessions	*number*	679,649	555,191	.. .. ..	.. ..
of or from Foreign Countries	„			503,996	488,86
Smalts	*lb.*	97,932	115,342	173,477	143,160
Stone in Blocks, shaped or roughed scapled;—					
of and from British Possessions	*tons*	.. .. ..	.. .. ..	6	
of or from Foreign Countries	„	.. .. ..	.. .. ..	9,177	13,49
———Burrs for Mill Stones	*number*	26,457	47,812	.. .. ..	.. ..
Dog Stones; not exceeding 4 feet in diameter, above 6 and under 12 inches thick ..	*pairs*	16½	14½	.. .. ..	.. ..
Mill Stones; above 4 feet in diameter, or if 12 inches thick, or upwards....	„	1	2	.. .. ..	.. ..
Quern Stones; not exceeding 6 inches thick, and under 3 feet in diameter....	„	96½	119	.. .. ..	.. ..
——— and 3 and not above 4 feet in ditto..	„	7½	4	.. .. ..	.. ..
Whet Stones..	*number*	2,327	114	1,158	.. ..
Unenumerated Stones	*value*	£396	£4,096	£140	.. ..

* The Drawback on Silk Goods the duty whereon was paid after 9th July, 1842, is repealed.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
2,420	2,424	927 97	1,161 148	0 1 3	0 0 7½ 0 1 3	per cwt. ,,	1 17 10	1 8 4
29,052	11,279	3,438	4,723	0 17 0	0 7 6	per lb.	1 1 4	
.. ..	1	 9	.. ..	0 1 6	0 0 6 0 1 0	,, ,,	1 3 6	
5,593	7,357	 5,026	 2,962	0 2 0	0 0 6 0 1 0	,, ,,	1 4 4	
32,626	38,908	 13,180	 14,282	0 3 6	0 0 6 0 1 0	,, ,,	1 6 11	
107	110	 49	 48	0 3 0	0 1 0 0 2 0	,, ,,	1 17 0	
126	123	 507	 1,002	0 5 2	0 1 0 0 2 0	,, ,,	2 4 10	
38,452	46,499	18,771	18,294					
43,850	45,774	20,509	1,874					
.. ..	725	.. ..	16,420					
5,398	.. .. ..	1,738	.. ..					
3,398	2,844	 1,325	 1,282	0 10 0	0 2 6 0 5 0	per 100 ,,	11 0 0	
1,626	1,975	1,520	1,253	0 0 4	0 0 2	per lb.	0 1 6	
.. ..	.. .. ..	.. ..	.. ..	.. .. ..	0 0 6	per ton		
.. ..	.. .. ..	962	1,398	.. .. ..	0 2 0	,,		
133	247	.. ..	.. ..	0 10 0	as stones in blocks, shaped or rough scapled,	per 100	15 0 0	
102	91	.. ..	.. ..	6 3 6	,,	per pair	4 10 0	
11	36	.. ..	.. ..	11 8 0	,,	,,	7 0 0	
42	53	.. ..	.. ..	0 8 9	,,	,,	2 0 0	
7	4	.. ..	.. ..	0 17 6	,,	,,	2 16 0	
9	1	5	.. ..	0 8 9	,,	per 100		
78	727	16	.. ..	20 0 0	,,	per cent. ad val.		

B.—*Articles partially Manufactured.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Yarn Worsted	*lb.*	55,414	65,143	84,782	117,714
				Years ending 10th October	
				1843	1844
Wood and Timber, viz.;					
—— Spars;—					
—— of any British Possession in America, and imported directly from thence;—					
under 22 feet long and under four inches in diameter, exclusive of the bark ..	*Great hundred*	100	70	2	.. ..
22 feet long or upwards, and under four inches in diameter..	,,	15	10	5	.. ..
four and under six inches in diameter ..	,,	39	53	0½	.. ..
—— of or from other places;—					
under 22 feet long and under four inches in diameter..	,,	722	898	8	.. ..
22 feet long or upwards, and under four inches in diameter..	,,	144	182	3	.. ..
four and under six inches in diameter ..	,,	483	529	12	.. ..
Spars or Poles;—					
of and from British Possessions:—					
under 22 feet long and under four inches in diameter..	,,	.. .. ..	.. .. ..	61	15
22 feet long and upwards, and under four inches in diameter..	,,	.. .. ..	.. .. ..	23	3
of all lengths, four and under six inches in diameter..	,,	.. .. ..	.. .. ..	41	5
of or from Foreign Countries;—					
under 22 feet long, and under four inches in diameter..	,,	.. .. ..	.. .. ..	1,004	82
22 feet long and upwards, and under four inches in diameter..	,,	.. .. ..	.. .. ..	167	18
of all lengths, four and under six inches in diameter..	,,	.. .. ..	.. .. ..	462	58

Mean Annual Produce of Class B, Schedule IV. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
1,420	1,675	2,241	3,068	0 0 6	0 0 6	per lb.	0 7 6	
		Years ending 10th October		Until 10th October, 1842 (not subject to the addition of 5 per ct.)	Rates chargeable since 10th October, 1842			
		1843	1844					
46	40	.. ..	.. ..	0 9 0	.. .. ..	per 120	41 11 0	
3	8	4	.. ..	0 16 0	.. .. ..	„	47 4 0	
68	95	1	.. ..	1 15 0	.. .. ..	„	51 0 0	
1,748	2,164	20	.. ..	2 8 0	.. .. ..	„	6 12 0	
613	776	12	.. ..	4 5 0	.. .. ..	„	10 15 0	
4,350	4,791	109	.. ..	9 0 0	.. .. ..	„	18 0 0	
.. ..	.. .. ..	1	4	.. .. ..	0 0 6	„		
.. ..	.. .. ..	1	2	.. .. ..	0 1 0	„		
.. ..	.. .. ..	5	6	.. .. ..	0 2 0	„		
.. ..	.. .. ..	1,051	854	.. .. ..	1 0 0	„		
.. .. ..	.. .. ..	351	389	.. .. ..	2 0 0	„		
.. .. ..	.. .. ..	1,937	2,453	.. .. ..	4 0 0	„		
45,762	35,908	21,516	44,113					
£40,835		£32,814						

C.—*Articles wholly Manufactured.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Baskets	*value*	£8,625	£9,871	£10,801	£14,362
Books, Bound or Unbound;* †—					
of Editions printed prior to 1801	*cwt.*	819	846	676	836
——— in or since 1801	„	410	330	329	356
In the Foreign Living Languages, printed in or since 1801	„	2,124	2,214	2,288	2,562
Printed in the English Language, in a British Possession in India, or in English Colonies	„	.. .. ..	51	32	29
Books, wherein the Copyright shall be subsisting, first composed, or written, or printed, in the United Kingdom, and printed or reprinted in any other Country; provided the Proprietor of such Copyright shall give notice that such Copyright subsists		.. .. ..	.. .. ..	.. .. ..	.. .. ..
Boots, Shoes, and Calashes;—					
Women's Boots and Calashes	*pairs*	1,364	1,527	3,663	4,958
Girls' ditto	„	1	.. .. ..	4	28
Women's ditto.... if lined or trimmed	„	153	66	227	63
Girls' ditto ditto	„	.. .. ..	3	4	.. .. ..
Women's Shoes, with Cork or Double Soles, Quilted Shoes and Clogs	„	2,464	2,845	4,737	4,501
Girls' ditto	„	3	.. .. ..	64	44
Women's ditto.... if lined or trimmed	„	179	30	226	256
Girls' ditto ditto	„	.. .. ..	1	3	.. .. ..
Women's Shoes of Silk, Satin, Jean, or other Stuffs, Kid, Morocco, or other Leather	„	33,667	29,495	47,877	48,993
Girls' ditto	„	320	229	541	404
Women's ditto.... if lined or trimmed	„	232	276	446	1,153
Girls' ditto ditto	„	2	6	8	6
Men's Boots	„	4,977	4,861	12,236	12,910
Shoes	„	777	1,104	4,574	3,766
Boys' Boots	„	4	5	4	14
Shoes	„	3	12	38	58
Bugles and Glass Beads	*lb.*	42,772	36,745	117,871	267,315

* *Books.*—In every case in which Her Majesty, by Order in Council (conformably to Act 7 & 8 Vict., c. 12), shall have allowed to the authors, of Books and Prints, published in any foreign country, the privilege of copyright in respect to such Books or Prints, when imported into the U Kingdom, the scale of duties thereon may, under Act 7 & 8 Vict., c. 73, be reduced to the following rates; and the like reduction may be made in re to importations from countries, with which Her Majesty has treaties of reciprocity:—

Books; viz., Works in the language or languages of the country of export, originally produced therein, or original Works of that country in dead languages, or other Works in the dead languages, with original commentaries, produced in that country, 15*s.* per *cwt.* All other Works publi in the country of export, if printed prior to the year 1801, 20*s.* per *cwt.* If printed in or since 1801, 50*s.* per *cwt.* Prints and Drawings, pla coloured, single, ½*d.* *each*; bound or sewn, 1½*d.* per *dozen.*

† *Books.*—The excise duty on *paper* of British manufacture is 14*s.* per *cwt.*, with £5 per cent. additional thereon.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles, (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
1,709	2,033	1,182	1,502	20 0 0	10 0 0	per cent. ad val.		
834	878	710	875	1 0 0	1 0 0	per cwt.		
2,031	1,706	1,724	1,790	5 0 0	5 0 0	,,		
5,394	5,779	6,030	6,729	2 10 0	2 10 0	,,		
.. ..	130	84	77	2 10 0	2 10 0	,,		
.. ..	.. .. ..	.. ..	.. ..	.. ..	Prohibited			
171	197	193	260	1 10 0	0 12 0	per dozen pair		
.. ..	.. .. ..	.. ..	1	1 0 0	0 8 0	,,		
23	10	15	4	1 16 0	0 15 0	,,		
.. ..	.. .. ..	.. ..	.. ..	1 4 0	0 10 0	,,		
267	319	207	197	1 6 0	0 10 0	,,		
.. ..	.. .. ..	2	1	0 17 4	0 6 8	,,		
22	4	12	13	1 9 0	0 12 0	,,		
.. ..	.. .. ..	.. ..	.. ..	0 19 4	0 8 0	,,		
2,526	2,286	1,890	1,930	0 18 0	0 9 0	,,		
16	12	14	11	0 12 0	0 6 0	,,		
23	29	20	51	1 4 0	0 10 0	,,		
.. ..	.. .. ..	.. ..	.. ..	0 16 0	0 6 8	,,		
1,121	1,147	1,523	1,594	2 14 0	1 8 0	,,		
78	113	285	232	1 4 0	0 14 0	,,		
1	1	.. ..	1	1 16 0	0 18 8	,,		
.. ..	1	2	2	0 16 0	0 9 4	,,		
2,159	1,913	1,650	3,503	0 1 0	0 0 3	per lb.	(*a*)	

(*a*)—*Bugles*, 1840. Average price uncertain; price of Common Cut Beads, 9½*d.*; of Seed Beads, 2*s.* per *lb.*

C.—*Articles wholly Manufactured.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
China or Porcelain Ware:—					
Painted, Gilt, or Ornamented	*value*	£16,704	£12,386	£14,855	£17,285
Clocks	,,	£33,320	£28,930	£31,946	£43,424
—— Clocks or Watches marked or stamped as British Manufacture, or without the name of the foreign maker on the frame or face, or not being complete and fixed in a case		.. .. ..	.. .. ..	.. .. ..	.. ..
Corks, ready made	*lb.*	265	236	55	81,683
Cotton Manufactures, not made up:—					
of and from British Possessions	*value*	£29,898	£58,373	£928	£696
of or from Foreign Countries	,,			£27,843	£28,992
Embroidery and Needlework	,,	£29,962	£24,621	£25,109	£7,858
Flowers, Artificial, not made of Silk	,,	£19,289	£23,078	£30,443	£19,709
Hair; Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other Material, and Articles of such Manufacture wholly or in part made up, unenumerated:—					
of and from British Possessions	,,	£10,762	£11,846	£11,334	£12,834
of or from Foreign Countries	,,			£3,908	£5,883
Hats or Bonnets of Straw;—*					
each not exceeding 24 inches in diameter	*number*	3,775	8,526	25	.. ..
each exceeding 24 inches in diameter	,,	3	18	.. .. ..	.. ..
of all sizes	*lb.*	.. .. ..	.. .. ..	4,081	3,54
Iron and Steel, Wrought, unenumerated	*value*	£2,315	£1,784	£6,430	£8,540
—————— Iron Wire	*cwt.q.lb.*	0 2 6	1 1 26	.. .. ..	.. ..
Isinglass; of and from British Possessions	*cwt.*	25	69	56	71
of or from Foreign Countries	,,	1,695	1,520	1,368	1,563
Lace made by the hand, commonly called Cushion or Pillow Lace, whether of Cotton, Silken, or Linen Thread	*value*	.. .. ..	.. .. ..	£49,413	£86,54
Mats and Matting:—					
from any British Possession	,,	£2,096	£996	.. .. ..	.. ..
from other places	,,	£26,886	£28,210	.. .. ..	.. ..
——— of and from British Possessions	,,	.. .. ..	.. .. ..	£532	£329
or or from Foreign Countries	,,	.. .. ..	.. .. ..	£22,675	£35,544
Musical Instruments	,,	£12,248	£20,178	£22,207	£27,283

* The average weight of *Straw Hats or Bonnets* is about 5 ounces each, or 3¾ lb. per dozen.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
4,977	3,835	3,155	3,632	30 0 0	20 0 0	per cent. ad val.		
8,251	7,378	6,632	9,138	25 0 0	20 0 0	,,		
.. ..	.. .. ..	.. ..	.. ..	.. ..	Prohibited.			
91	86	20	2,857	0 7 0 from 5th July, 1843	0 7 0 0 0 8	per lb.	0 3 9	
2,954	5,976	53 2,259	33 3,070	10 0 0	5 0 0 10 0 0	per cent. ad val. ,,		
8,888	7,432	5,192	5,854	30 0 0	20 0 0	,,		
4,822	5,939	7,990	5,176	25 0 0	25 0 0	,,		
3,214	3,498	937 618	1,013 927	30 0 0	7 10 0 15 0 0	,, ,,		
1,070	2,472	7	.. ..	3 8 0	.. ..	per dozen	6 0 0	
2	10	.. ..	.. ..	6 16 0	.. ..	,,		
.. ..	.. .. ..	1,871	1,601	.. ..	0 8 6	per lb.		
465	366	1,010	1,339	20 0 0	15 0 0	per cent. ad val.		
1	2	.. ..	.. ..	1 0 0	As Iron Wrought	per cwt.		
19	86	15	19	0 15 10	0 5 0	per cwt.	(*a*) 18 15 2	
4,039	3,723	3,427	3,908	2 7 6	2 7 6	,,	(*b*) 34 11 6	
.. ..	.. .. ..	6,486	11,296	As Silk Manufactures, Needlework or Threadlace	12 10 0	per cent. ad val.		
105	51	.. ..	.. ..	5 0 0	.. .. ..	,,		
5,375	5,917	.. ..	.. ..	20 0 0	.. .. ..	,,		
.. ..	.. .. ..	14	9	.. ..	2 10 0	,,		
.. ..	.. .. ..	1,227	1,846	.. ..	5 0 0	,,		
2,425	4,131	3,467	4,280	20 0 0	15 0 0	,,		

(*a*) *Isinglass of British Possessions*, 1840.—The average price inserted includes all sorts. For *East India*, separately, the average is £11; for *Hudson's Bay*, £33 12*s.* per *cwt.*

(*b*) *Isinglass, Foreign*, 1840.—The price inserted is the estimated average for all sorts. For *Russian*, separately, the extreme prices are £13 and £76; and for *Brazils*, £4 and £21 15*s.* per *cwt.*

C.—*Articles wholly Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Oils, Chemical Essential, or Perfumed, viz. of Lemon	*lb.*	17,598	24,943	23,577	27,682
Oil or Spirit of Turpentine; of and from British Possessions	*cwt.*	..	..	..	..
of or from Foreign Countries.	,,	..	..	7,722	33
Paper; Printed, Painted, or Stained Paper, or Paper Hangings, or Flock Paper	*square yards*	13,293	13,479	26,575	17,67
Pictures	*number*	9,620	11,920	9,914	10,17
	containing square feet	46,452	56,325	43149	38,63
——— 200 square feet or upwards, each	*number*	..	..	1	
Plate, Battered	,,	..	..	..	..
Plate not Battered;—					
of Gold	*ounces troy*	..	..	..	..
Silver gilt	,,	203	133	..	..
Silver part gilt	,,	158	289	5½	..
Silver ungilt	,,	488	402	4	..
Old Plate, having been in the private use of the Importer while residing abroad, and intended for his private use in this kingdom;—					
of Gold	,,	..	..	..	..
of Silver	,,	3,378	4,254	85	..
——— Gold	*value*	..	..	£3	£
Weight for Stamp duty	*ounces troy*	..	..	1	
Silver	*value*	..	..	£2,975	£3,30
Weight for Stamp duty	*ounces troy*	..	..	10,285	10,3
Prints and Drawings;*—					
Plain	*number*	140,721	128,128	543	..
Coloured	,,	154,330	155,065	2,657	..
——— Plain or Coloured; single	,,	..	..	325,108	428,2
Bound or sewn	,,	..	..	81,582	88,55
Quinine, Sulphate of	*ounces*	101,705	22,468	63,698	62,1
Toys	*value*	£16,715	£22,426	£24,012	£27,1
Watches of gold, silver, or other metal	,,	£7,659	£5,084	£52,622	£50,0
——— Watches or Clocks marked or stamped as British manufacture, or without the name of the foreign maker on the frame or face, or not being complete and fixed in a case		..	..	..	..
Water, Cologne†	*flasks*	105,721	106,662	111,651	121,1

* *Prints and Drawings.*—See note (*) to *Books*, p. 102.

† *Water, Cologne.*—The Excise duties on *Spirits* are,
in England 7*s.* 10*d.* per gallon
Scotland 3*s.* 8*d.* ,,
Ireland 2*s.* 8*d.* ,,

Mean Annual Produce of Class C, Schedule IV..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
1,179	1,699	1,232	1,468	0 1 4	0 1 0	per lb.	0 5 4	0 6 3
.. ..	.. .. ..	.. ..	.. ..	as Essential Oil, unenumerated.	0 2 6	per cwt.		
.. ..	.. .. ..	2,027	9	,,	0 5 0	,,	.. ..	1 3 3
653	693	1,395	928	0 1 0	0 1 0	per square yard	0 2 0 French	
2,844	3,628	2,869	2,648	0 1 0 and 0 1 0	0 1 0 0 1 0	each per square foot		
.. ..	.. .. ..	10	10	10 0 0	10 0 0	each		
.. ..	.. .. ..	.. ..	.. ..	Duty free and no entry required—as Bullion	Duty free and no entry required—as Bullion.			
.. ..	.. .. ..	.. ..	.. ..	3 16 9	.. ..	per ounce troy	3 10 0	
56	43	.. ..	.. ..	0 6 4	.. ..	,,	0 6 4	
38	90	2	.. ..	0 6 0	.. ..	,,	0 5 10	
98	97	1	.. ..	0 4 6	.. ..	,,	0 5 7	
.. ..	.. .. ..	.. ..	.. ..	1 0 0	.. ..	,,		
418	555	11	.. ..	0 2 6	.. ..	,,		
.. ..	.. .. ..	.. ..	1	.. ..	10 0 0	per cent. ad val.		
.. ..	.. .. ..	.. ..	1	.. ..	and 0 17 0	per ounce troy, without the additional £5 per cent.		
.. ..	.. .. ..	311	346	.. ..	10 0 0	per cent. ad val.		
.. ..	.. .. ..	787	802	.. ..	and 0 1 6	per ounce troy, without the additional £5 per cent		
590	557	3	.. ..	0 0 1	.. ..	each		
1,281	1,337	23	.. ..	0 0 2	.. ..	,,		
.. ..	.. .. ..	1,422	1,890	.. ..	0 0 1	,,		
.. ..	.. .. ..	89	97	.. ..	0 0 3	per dozen		
2,543	580	1,690	1,622	0 0 6	0 0 6	per ounce	0 8 8	0 9 4
3,344	4,630	2,523	2,841	20 0 0	10 0 0	per cent. ad val.		
1,867	1,387	5,391	5,257	25 0 0	10 0 0	,,		
.. ..	.. .. ..	.. ..	.. ..	.. ..	Prohibited			
5,276	5,518	5,875	6,372	0 1 0	0 1 0	per flask (30 containing not more than 1 gallon)	0 0 5½	
83,260	88,274	86,284	99,063					
£85,767		£92,673						

D.—*Articles of Food.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Almonds, Jordan	*cwt.*	1,579	1,634	1,942	2,342
—— not bitter, or Jordan	,,	3,655	4,036	6,935	4,468
Animals, Living;—					
Oxen and Bulls;					
of and from British Possessions	*number*	.. .. ..	.. .. ..	8	5
of or from Foreign Countries	,,	.. .. ..	.. .. ..	3,570	1,28
Apples, Raw	*value*	£43,867	£33,627	.. .. ..	.. .. ..
—— of or from British Possessions	*bushels*	.. .. ..	.. .. ..	1,104	2,196
of or from Foreign Countries	,,	.. .. ..	.. .. ..	176,572	324,55
Beef, Salted, not Corned;					
of and from British Possessions	*cwt.*	1,936	3,990	*2,811	*2,67
of or from Foreign Countries	,,			*3,462	* 98
Beer, Spruce	*barrels*	3,414	3,069	4,084	4,71
Capers, including the Pickle;—					
of and from British Possessions	*lb.*	115,474	81,329	305	.. .. ..
of or from Foreign Countries	,,			110,388	86,76
Cassia Lignea;—					
from any British Possession	*lb.*	100,825	73,593	.. .. ..	.. ..
from other Places	,,	12	457	.. .. ..	.. ..
of and from British Possessions	,,	.. .. ..	.. .. ..	7,318	12,71
of or from Foreign Countries	,,	.. .. ..	.. .. ..	143,890	109,96
Cloves	,,	107,772	85,769	110,188	100,85
Fish; viz.					
Anchovies	,,	166,108	206,235	179,029	177,59
Eels	*ship's lading*	69	68	73	8
—— in small quantities	*cwt.*	.. .. ..	.. .. ..	.. .. ..	
Lobsters		.. .. ..	.. .. ..	.. .. ..	.. ..
Stock fish	*number*	372	2,485	.. .. ..	.. ..
Sturgeon	*kegs*	1	3	.. .. ..	.. ..
Turbots	*cwt.*	.. .. ..	.. .. ..	116	10
—— of Foreign taking, imported from Foreign Places, except in Fishing Vessels, or in Vessels which shall not have been cleared out regularly from some Foreign Port;—					
Oysters	*bushels*	.. .. ..	1½	1⅓	
Salmon	*cwt.*	.. .. ..	.. .. ..	766	1,1
Soles	,,	.. .. ..	.. .. ..	14	
Turtle	,,	.. .. ..	.. .. ..	296	3
Fresh, unenumerated	,,	.. .. ..	.. .. ..	578	1,2
Cured, unenumerated	,,	.. .. ..	.. .. ..	98	2
—— of British taking, Fresh or Cured	,,	96,873	118,072	102,997	56,7

* *Beef, Salted*—These quantities, with the duty received thereon, are for the years ending 10th October, 1843, and 1844, respectively.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
3,165	3,373	2,553	3,133	2 0 0	1 5 0	per cwt.	7 18 3	6 18 9
3,690	4,144	3,710	2,374	1 0 0	0 10 0	,,	3 9 7	3 2 0
.. ..	.. .. ..	4	3	Prohibited	0 10 0	each		
.. ..	.. .. ..	3,753	1,353	,,	1 0 0	,,		
2,211	1,769	.. ..	.. ..	5 0 0	.. ..	per cent. ad val.		
.. ..	.. .. ..	10	19	.. ..	0 0 2	per bushel		
.. ..	.. .. ..	4,576	8,582	.. ..	0 0 6	,,		
1,174	2,483	295	292	0 12 0	0 2 0	per cwt.	1 19 8	.. ..
		1,459	421		0 8 0 from 10 Oct, 1842	,,		1 6 0
11,243	10,477	4,274	4,933	3 6 0	1 0 0	per bar. of 32 gals	3 4 0	
2,887	2,100	5	.. ..	0 0 6	0 0 3	per lb.		
		2,904	2,279		0 0 6	,,	0 1 1	0 1 1
2,520	1,909	.. ..	.. ..	0 0 6	.. ..	,,	0 0 $8\frac{1}{2}$	
1	24	.. ..	.. ..	0 1 0	.. ..	,,		
.. ..	.. .. ..	18	56	.. ..	0 0 1	,,	.. ..	0 0 $6\frac{1}{4}$
.. ..	.. .. ..	1,895	1,478	.. ..	0 0 3	,,		
2,697	2,219	2,898	2,650	0 0 6	0 0 6	,,	0 1 $9\frac{3}{4}$	0 1 10
1,386	1,764	1,572	1,558	0 0 2	0 0 2	,,	0 0 10	
886	920	996	1,215	13 1 3	13 0 0	per ship's lading	116 0 0	
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 2 6	per cwt.		
.. ..	.. .. ..	.. ..	.. ..	free, and no entry required	free, and no entry required			
1	6	.. ..	.. ..	0 5 0	as cured fish unenumerated	per 120		
.. ..	1	.. ..	.. ..	0 9 0	ditto	per keg, not exceeding 5 gals.		
.. ..	.. .. ..	31	28	free, and no entry required	0 5 0	per cwt.		
.. ..	.. .. ..	.. ..	.. ..	0 1 6	0 1 6	per bushel		
.. ..	.. .. ..	402	582	Prohibited	0 10 0	per cwt.		
.. ..	.. .. ..	4	.. ..	,,	0 5 0	,,		
.. ..	.. .. ..	77	91	,,	0 5 0	,,		
.. ..	.. .. ..	32	70	,,	0 1 0	,,		
.. ..	.. .. ..	10	22	,,	0 2 0	,,		
.. ..	.. .. ..	.. ..	.. ..	Free	Free	,,		

D.—*Articles of Food.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 4th July	
		1839	1841	1843	1844
Ginger, of and from British Possessions	*cwt.*	11,611	10,622	10,464	13,052
of or from Foreign Countries	,,	1	.. .. ..	52	232
——, Preserved;					
of and from British Possessions	*lb.*	18,745	15,291	11,435	18,693
of or from Foreign Countries	,,	16,524	28,887	47,163	49,479
Grapes	*value*	£22,068	£32,006	£23,532	£30,264
Hams of all kinds;					
of and from British Possessions	*cwt.*	1,701	1,659	685	423
of or from Foreign Countries	,,			6,188	2,716
Honey; of and from British Possessions	,,	184	352	297	336
of or from Foreign Countries	,,	1,402	2,944	2,707	2,776
Lard; of and from British Possessions	,,	215	97	1,523	190
of or from Foreign Countries	,,			46,789	75,891
Mace	*lb.*	20,392	16,813	21,836	19,222
Nuts;—Chesnuts	*bushels*	18,289	19,505	41,862	22,234
Walnuts	,,	19,304	31,755	35,405	27,753
Pimento	*cwt.*	3,033	3,030	4,873	3,433
Plums, commonly called French Plums and Prunellos	,,	5,159	6,328	2,118	3,293
Pork, Salted; of and from British Possessions	,,	189	721	*11,909	*373
of or from Foreign Countries	,,			* 7,677	*1,090
Prunes	,,	9,812	15,988	3,096	15,983
Sago	,,	28,396	34,832	47,467	38,255
Seeds, Lentiles;					
of and from British Possessions	*bushels*	1,246	55	.. .. ..	96
of or from Foreign Countries	,,			182,631	51,882
Succades; of and from British Possessions	*lb.*	72,468	73,217	.. .. ..	.. .. .
of or from Foreign Countries	,,	28,292	30,605	.. .. ..	.. .. .
—— and Confectionery, including all Fruits and Vegetables preserved in Sugar;					
of and from British Possessions	,,	.. .. ..	.. .. ..	90,712	123,565
of or from Foreign Countries	,,	.. .. ..	.. .. ..	170,978	120,354
(*See* Confectionery, and Plums preserved in Sugar, entered from 6th June, 1844. Pages 38 and 40.)					
Vermicelli and Maccaroni	,,	182,092	210,730	338,415	260,486
Vinegar	*liquid gallons*	73	62	16,369	12,043
——	*proof gallons*	.. .. ..	.. .. ..	.. .. ..	2,125

Mean Annual Produce of Class D, Schedule IV. .. ..

*} *Pork, Salted.*—These quantities, with the duty received theron, are for the years ending 10th October, 1843 and 1844 respectively.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles, (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1834					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
6,514	6,228	2,830	3,483	0 11 0	0 5 0	per cwt.	(a) 2 2 10	
3	.. .. ..	28	122	2 13 0	0 10 0	,,		
75	66	52	80	0 0 1	0 0 1	per lb.	0 3 0	
413	748	1,234	1,300	0 0 6	0 0 6	,,	0 1 8	
1,105	1,686	1,236	1,561	5 0 0	5 0 0	per cent. ad val.		
2,385	2,389	125	78	1 8 0	0 3 6	per cwt.		
		4,555	2,015		0 14 0	,,	2 7 4 Westphalia	2 7 0 Westphalia
47	92	78	89	0 5 0	0 5 0	,,	3 12 6	
1,047	2,277	1,422	1,461	0 15 0	0 10 0	,,	2 10 0	2 2 0
86	30	40	5	0 8 0	0 0 6	,,	2 16 0	
		4,906	7,975		0 2 0	,,		1 15 6
2,552	2,183	2,870	2,526	0 2 6	0 2 6	per lb.	0 4 $2\frac{1}{4}$	0 3 $5\frac{1}{2}$
1,838	2,020	4,226	2,338	0 2 0	0 2 0	per bushel	0 7 0	
1,956	3,371	3,750	2,987	0 2 0	0 2 0	,,	0 5 0	
4,236	4,376	1,280	905	1 8 0	0 5 0	per cwt.	1 8 0	1 18 6
5,168	6,586	2,239	3,472	1 0 0	1 0 0	,,	3 9 4	
113	453	1,270	24	0 12 0	0 2 0	,,	1 19 10	1 9 0
		3,212	475		0 8 0 from 10 Oct. 1842	,,		
3,436	5,776	1,130	5,868	0 7 0	0 7 0	,,	0 13 0	
1,426	1,793	2,519	2,044	0 1 0	0 1 0	,,	1 3 2 pearl	0 18 9 pearl
52	2	.. ..	1	0 0 10	0 0 $1\frac{1}{2}$	per bushel	0 2 8	
		2,322	604		0 0 3	,,		
302	319	.. ..	.. ..	0 0 1	.. ..	per lb.		
707	790	.. ..	.. ..	0 0 6	.. ..	,,		
.. ..	.. .. ..	397	544	.. ..	0 0 1	,,		
.. ..	.. .. ..	4,488	3,167	.. ..	0 0 6	,,		
1,510	1,804	1,479	1,142	0 0 2	0 0 1	,,	0 0 8	
1,383	1,214	1,285	946	0 1 6	0 1 6	per liquid gal.	0 1 $1\frac{1}{2}$	
.. ..	.. .. ..	.. ..	37	.. ..	0 0 4 from 6 June, 1844	per proof gal.		
68,215	75,392	80,451	76,388					
£71,803		£78,419						

(a) *Ginger of British Possessions*, 1840.—Average price stated by estimate. Extreme prices, 4*s.* and £13 10*s.* per *cwt.*

E.—*Articles not properly belonging to any of the foregoing Heads.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Aloes;—					
of and from British Possessions	*lb.*	111,765	145,305	269,302	208,777
of or from Foreign Countries	,,	2,550	6	33,251	35,599
Bones of Cattle, and other Animals, and of Fish (except Whale-fins,) whether burnt or not, or as Animal Charcoal	*value*	£255,967	£262,294	.. .. ..	.. ..
	tons	.. .. ..	.. .. ..	53,224	35,489
Grease;—					
of and from British Possessions	*cwt.*	19,969	13,952	398	590
of or from Foreign Countries	,,			18,688	19,343
Guano, (from 21st September, 1841)	*tons*	.. .. ..	.. .. ..	17,779	36,628
Liquorice Paste;—					
of and from British Possessions	*cwt.*	.. .. ..	.. .. ..	.. .. ..	.. ..
of or from Foreign Countries	,,	.. .. ..	.. .. ..	1,150	2,075
Nuts and Kernels, Cashew	,,	65	12	.. .. ..	.. ..
—— Unenumerated	*value*	£2,000	£2,817	.. .. ..	.. ..
—— Unenumerated, not commonly used for expressing Oil therefrom	,,	.. .. ..	.. .. ..	£5,052	£6,670
Oil Seed Cakes	*tons*	46,907	70,765	55,678	77,360
Opium	*lb.*	30,435	46,736	42,273	32,919
Seeds, Carraway;—					
of and from British Possessions	*cwt.*	210	585	.. .. ..	.. ..
of or from Foreign Countries	,,			4,253	5,721
——· Onion;—					
of and from British Possessions	,,	364	534	232	
of or from Foreign Countries	,,				1,753
——— Tares;—					
of and from British Possessions	*quarters*	8,982	31,781	.. .. ..	.. ..
of or from Foreign Countries	,,			15,034	19,235
Sena	*lb.*	195,858	209,588	406,826	301,271
Sponge;—					
of and from British Possessions	,,	21,856	33,131	33,236	38,349
of or from Foreign Countries	,,	46,608	63,385	70,806	83,877
Goods, Wares, and Merchandize, not being either in part or wholly manufactured, not enumerated nor prohibited	*value*	£27,709	£55,275	£18,519	£20,901

		Years ending 10th October	
		1843	1844
Wood and Timber, viz.—			
Firewood, not fit or proper to be used other than as such;			
from any British Possession in America	*Fathoms 6 ft. wide & 6 ft. high*	16	.. ..
otherwise imported	,,	5	.. ..
——— of and from British Possessions	*Fathoms of 216 cubic feet.*	297	266
of or from Foreign Countries	,,	14,130	12,466

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
934	1,261	1,183	922	0 0 2	0 0 1	per lb.	(a) 0 1 6½	0 0 8⅞
85	.. .. ..	296	314	0 0 8	0 0 2	,,	0 0 10	
2,561	2,721	.. ..	.. ..	1 0 0	.. .. ..	per cent. ad val.		
.. ..	.. .. ..	1,385	936	.. .. ..	0 0 6	per ton		
1,665	1,240	5	1	0 1 8	0 0 3	per cwt.	2 1 4	
		1,712	1,691		0 1 8	,,		
.. .. ..	.. .. ..	939	2,018	0 5 0 from 21st Sept. 1841, previously as goods unenumerated.	0 1 0	per ton		Peruvian £10 African £6
.. .. ..	.. .. ..	.. ..	.. ..	as Liquorice Juice.	0 10 0	per cwt.		
.. .. ..	.. .. ..	1,347	2,168		1 0 0	,,		
33	6	.. ..	.. ..	0 10 0	as nuts unenumerd., not used for expressing oil therefrom.	,,	nuts £1 kernels £3 10s.	
401	597	.. ..	.. ..	20 0 0	.. .. ..	per cent. ad val.		
.. .. ..	.. .. ..	1,082	1,416	.. .. ..	20 0 0	,,		
7,808	12,184	2,910	4,075	0 3 4	0 1 0	per ton	7 15 0	5 17 6
1,557	2,426	2,283	1,734	0 1 0	0 1 0	per lb.	0 8 10	0 10 3
316	918	.. ..	.. ..	1 10 0	0 5 0	per cwt.	0 19 0	
		2,237	3,012		0 10 0	,,		
3,057	4,617	2,054	2	8 8 0	0 10 0	,,		
			1,849		1 0 0 from 5th July, 1843.	,,	5 12 0	
4,210	15,481	.. ..	.. ..	0 10 0	0 2 6	per quarter		
		3,889	5,027		0 5 0	,,	1 17 8	1 5 9
4,886	5,385	1,798	1,329	0 0 6	0 0 1	per lb.	(b) 0 1 2½	
91	143	145	168	0 0 1	0 0 1	,,	0 0 10¾	0 0 6
1,369	1,820	1,965	2,525	0 0 6	0 0 6	,,	(c) 0 10 0	0 8 9
1,300	2,863	983	1,106	5 0 0	5 0 0	per cent. ad val.		
		Years ending 10th October,		Rates chargeable until 10th Oct. 1842 (not subject to the addition of 5 pr. ct.)	Rates chargeable since 10th Oct. 1842			
		1843	1844					
28	26	1	.. ..	0 0 10	.. .. ..	per fathom	4 0 0	
7,867	9,008	5	.. ..	0 19 0	.. .. ..	,,		
.. .. ..	.. .. ..	.. ..	.. ..	.. .. ..	Free	,,		
.. .. ..	.. .. ..	7,374	6,540	.. .. ..	0 10 0	,,		
38,168	60,696	33,593	36,833					
£49,432		£35,213						

(a) *Aloes of British Possessions*, 1840.—The average price inserted includes all sorts. For *Cape Aloes*, separately, the average is 8*d.*; for *Barbadoes*, 4*s.* 3*d.*

Do. Oct. 1844.—Average price for *Cape*, separately, 3½*d.*; for *Barbadoes*, 1*s.* 4*d.* per *lb.*

SCHEDULE V.

ARTICLES

PRODUCING, UNDER THE OPERATION

OF THE

NEW TARIFF,

FROM £10,000 TO £50,000 EACH PER ANNUM

OF

CUSTOMS DUTY.

A.—*Articles imported in a Raw State to be used in Manufactures.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Bark for Tanners' or Dyers' use;—					
from any British Possession	*cwt.*	18,949	66,245	.. .. ..	.. .. .
from other Places	„	596,799	569,242	.. .. ..	.. .. .
of and from British Possession	„	.. .. ..	.. .. ..	13,834	32,773
of or from Foreign Countries	„	.. .. ..	.. .. ..	599,634	862,010
Brimstone, not refined in Rolls nor in Flour;—					
of and from British Possessions	„	679,570	439,091	0½	.. .. .
of or from Foreign Countries	„			492,794	580,881
Bristles:—					
Rough and in the Tufts and not in any way sorted	„	110	75	188	92
In any way sorted or arranged in colours, and not entirely rough and in the Tufts	*lb.*	2,043,018	1,922,479	1,939,294	1,971,66
Mahogany;—					
of and from the Bay of Honduras or the Mosquito Shore	*tons*	18,363	15,398	.. .. ..	.. .. .
from any British Possession	„	2,193	533	.. .. ..	.. .. .
otherwise imported	„	4,053	4,474	.. .. ..	.. .. .
from the Bay of Honduras or the Mosquito Shore	„	.. .. ..	.. .. ..	19,243	16,11
of and from British Possessions	„	.. .. ..	.. .. ..	53	2
of or from Foreign Countries	„	.. .. ..	.. .. ..	6,581	6,74
Oil, Train, Blubber, Spermaceti Oil and Head Matter, the Produce of Fish or Creatures living in the Sea; viz.					
Caught by the Crews of British Vessels, and imported direct from the Fishery, or from any British Possession in a British vessel—					
Train Oil or Blubber	*tuns*	20,340	15,546	13,763	16,40
Spermaceti Oil	„	6,270	3,836	3,768	3,46
Of Foreign Fishing—					
Train Oil or Blubber	„	0½	12	0⅗	1,05
Spermaceti Oil	„	195½	561	415	2,80
Silk, Raw	*lb.*	3,595,816	3,794,466	3,337,605	3,856,9

Mean Annual Produce of Class A, Schedule V. .. .

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
79	201	.. ..	.. ..	0 0 1	.. ..	per cwt.	0 10 8	
20,919	20,550	.. ..	.. ..	0 0 8	.. ..	,,	0 7 1	
.. ..	.. .. ..	61	144	.. ..	0 0 1	,,		
.. ..	.. .. ..	8,369	11,839	.. ..	0 0 3	,,		
17,045	11,199	.. ..	.. ..	0 0 6	0 0 3	,,	0 11 7	0 4 10
		13,117	15,672		0 0 6	,,		
127	91	27	12	1 3 4	0 2 6	,,	1 17 4	
29,709	29,031	25,486	25,888	0 0 3½	0 0 3	per lb.	(a) 0 1 10	
27,657	23,965	.. ..	.. ..	1 10 0	.. ..	per ton	7 16 6	
8,791	2,219	.. ..	.. ..	4 0 0	.. ..	,,	13 10 0	
20,264	23,102	.. ..	.. ..	5 0 0	.. ..	,,	16 18 0	
.. ..	.. .. ..	5,048	4,250	.. ..	0 5 0	,,		
.. ..	.. .. ..	16	7	.. ..	0 5 0	,,		
.. ..	.. .. ..	6,963	7,089	.. ..	1 0 0	,,		
1,069	1,028	731	874	0 1 0	0 1 0	per tun	26 9 6	31 18 0
319	201	200	184	0 1 0	0 1 0	,,	102 0 0	88 0 0
15	321	17	6,663	26 12 0 from 5 July, 1843	26 12 0	,,	21 0 0	
					6 0 0			
5,201	15,390	11,592	44,272	26 12 0 from 5 July, 1843	26 12 0	,,	71 0 0	
					15 0 0			
15,286	16,595	14,910	17,237	0 0 1	0 0 1	per lb.	0 18 11	
146,481	143,893	86,537	134,131					
£145,187		£110,334						

(a) *Bristles, sorted,* 1840. Average price stated, by estimate. Extreme prices, 8½*d.* and 5*s.* 11*d.*

B.—*Articles partially Manufactured.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Iron in Bars, unwrought; of and from British Possessions *tons*	185	.. .. ..	.. .. ..	6
of or from Foreign Countries .. „	18,965	13,263	14,761	15,575
Oil of Olives; of or from the Dominions of the King of the Two Sicilies .. .. *tuns*	2,538	938	.. .. ..	.. ..
imported in Ships belonging to any of the Subjects of the King of the Two Sicilies .. .. „	149	275	.. .. ..	.. ..
otherwise imported .. .. „	5,353	6,667	.. .. ..	.. ..
of and from British Possessions .. .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
of or from Foreign Countries .. .. .. „	.. .. ..	.. .. ..	11,074	9,31
——— in Ships belonging to any of the subjects of the King of the Two Sicilies .. .. „	.. .. ..	.. .. ..	395	27
Oil, Palm .. .. *cwt.*	272,991	314,881	414,728	393,49

	Years ending 10th Octobe	
	1843	1844
Wood and Timber, viz. Lathwood—		
from any British Possession in America,—		
in pieces under 5 feet long .. .. .. *fathoms* 6 *ft. wide &* 6 *ft. high*	.. .. ..	.. ..
——— 5 feet long or upwards .. .. „	.. .. ..	.. ..
from other places—		
in pieces under 5 feet long .. .. .. „	2	.. ..
——— 5 and under 8 feet long .. „	1½	.. ..
——— 8 and under 12 feet long .. „	.. .. ..	.. ..
——— 12 feet long or upwards .. „	.. .. ..	.. ..
of and from British Possessions .. .. .. *fathoms* of 216 *cubic feet*	6,386	4,56
of or from Foreign Countries .. .. .. „	6,674	5,68

Net amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 4th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£						
23	.. ..	.. ..	1	0 2 6	0 2 6	per ton		
8,571	20,835	15,504	16,396	1 10 0	1 0 0	„	15 12 3	
1,295	8,233	.. ..	.. .. from 10 Dec. 1841	8 8 0 4 4 0	.. ..	per tun	51 0 0	.. ..
1,568	3,035	.. ..	.. .. from do	10 10 0 6 6 0	.. ..	„	48 16 0	.. ..
2,553	29,011	.. ..	.. ..	4 4 0	.. ..	„	63 0 0	.. ..
..	.. ..	.. ..	.. ..	.. ..	1 0 0	„		
..	.. ..	23,333	19,798	.. ..	2 0 0	„	.. ..	42 0 0
..	.. ..	1,664	1,142	.. ..	4 0 0	„	.. ..	
7,102	20,533	10,953	10,394	0 1 3	0 0 6	per cwt.	1 14 6	1 5 8
		Years ending 10th Oct.		Until 10th Oct. 1842, (not subject to an addition of 5 per cent.)	since 10th October, 1842			
		1843	1844					
5,747	5,411	.. ..	.. ..	0 15 0	.. ..	per fathom	4 5 0	
71	42	.. ..	.. ..	1 5 0	.. ..	„	6 5 0	
3,086	14,603	8	.. ..	4 5 0	.. ..	„	3 15 0	
5,217	15,521	10	.. ..	6 16 0	.. ..	„	7 4 0	
Repayments 20	15	.. ..	.. ..	10 4 0	.. ..	„	5 16 0	
11	.. ..	.. ..	.. ..	13 12 0	.. ..	„		
..	.. ..	326	240	.. ..	0 1 0	„		
..	.. ..	13,632	11,800	.. ..	2 0 0	„		

B.—*Articles partially Manufactured.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 10th Octobe	
	1839	1841	1843	1844
Wood and Timber, viz. Staves;—				
Imported directly from any British Possession in America (not exceeding 7 inches broad) not exceeding 36 in. long, or 3½ in. thick .. *gt. hund.*	1,724	1,988	10	..
——— or 1½ .. .. „	9,419	9,437	.. ..	..
above 36 in. and not exceeding 50 in. long, or 3½ in. thick .. „	2,403	2,404	4	..
——— or 1½ do. .. .. „	34,952	47,948	103	..
above 50 in. and not exceeding 60 in. long, or 3½ in. thick .. „	333	730	4	..
——— or 1½ do. .. .. „	142	212	.. ..	..
above 60 in. and not exceeding 72 in. long, or 3½ in. thick .. „	7,059	12,911	30	..
——— or 1½ do. .. .. „	1,118	1,724	.. ..	..
above 72 in. long, and not above 3½ in. thick „	4	.. ..	.. ..	..
——— 1½ do .. „	.. ..	.. ..	.. ..	..
Otherwise imported— (not exceeding 7 in. broad or 3 in. thick) not exceeding 36 in. long.. .. .. .. „	3,167	3,445	.. ..	..
above 36 in. and not exceeding 50 in. long „	6,916	6,441	0½	..
above 50 in. and not exceeding 60 in. long „	1,340	1,390	.. ..	..
above 60 in. and not exceeding 72 in. long „	6,680	5,734	566	..
above 72 in. long .. .. „	204	133	.. ..	..
Of all dimensions— of and from British Possessions.. .. .. *loads*	.. ..	.. ..	50,089	40,
of or from Foreign Countries .. .. .. „	.. ..	.. ..	13,779	23,
Goods, Wares, and Merchandise unenumerated, being either in part or wholly manufactured. (*See Class C of this Schedule.*)				

Mean Annual Produce of Class B. Schedule

Net Amount of Duty received				Rates of Duty			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 10th Oct.		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 10th Oct., 1842	Rates chargeable since 10th Oct., 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
176	198	1	.. ..	0 2 0	.. ..	per 120	2 18 0	
317	315	.. ..	.. ..	0 0 8	.. ..	„	0 15 4	
329	464	1	.. ..	0 4 0	.. ..	„	3 6 0	
2,328	3,189	7	.. ..	0 1 4	.. ..	„	1 10 8	
100	219	1	.. ..	0 6 0	.. ..	„	4 4 0	
16	19	.. ..	.. ..	0 2 0	.. ..	„	2 18 0	
2,839	5,145	12	.. ..	0 8 0	.. ..	„	6 12 0	
155	228	.. ..	.. ..	0 2 8	.. ..	„	4 7 4	
2	.. .. ..	.. ..	.. ..	0 10 0	.. ..	„		
.. ..	.. .. ..	.. ..	.. ..	0 3 4	.. ..	„		
3,628	3,958	.. ..	.. ..	1 3 0	.. ..	„	3 17 0	
15,906	14,873	1	.. ..	2 6 0	.. ..	„	5 4 0	
4,007	4,144	.. ..	.. ..	3 0 0	.. ..	„	7 0 0	
27,957	24,122	2,377	.. ..	4 4 0	.. ..	„	8 16 0	
978	640	.. ..	.. ..	4 16 0	.. ..	„	8 4 0	
.. ..	.. .. ..	5,232	4,247	.. ..	0 2 0	per Load of 50 Cubic feet.		
.. ..	.. .. ..	20,169	34,021	.. ..	1 8 0 (with £5 per cent. additional thereon.)			
183,962	174,753	93,231	98,039					
£179,357		£95,635						

C.—Articles wholly Manufactured.

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Glass;*—				
Bottles covered with Wicker . . . . . *quarts*	198	130	. . . . .	. . . .
cwt. q. lb.	3 0 12	2 0 25	. . . . .	. . . .
Bottles of Green or common Glass, not of less content than one pint, and not being phials, empty . . . . . *doz. qts.*	187	193	. . . . .	. . . .
Ditto full; from any British Possession . . . . „	9,187	8,279	149	. . . .
from other places containing Wine or Spirits . . . . . „	80,032	83,800	1,975	. . . .
——— ———not containing Wine or Spirits . . . . . „	927	851	17	. . . .
Bottles of Glass, covered with Wicker (not being Flint or Cut Glass), or of Green or Common Glass *cwt.*	. . . . .	. . . . .	22,933	25,7
Bottles, of Glass, unenumerated . . . . . *value*	£1,679	£1,707	£3	. . . .
Weight . . . . *cwt.*	234	181	184	1
Crown or Window Glass (not being Plate or German Sheet Glass) . . . . . „	8	12	. . . . .	. . . .
Crown or Window Glass, not exceeding $\frac{1}{9}$ of an inch thick, and not being Plate or German Sheet „	. . . . .	. . . . .	20	
German Sheet Glass . . . . . „	22½	35	. . . . .	. . . .
German Sheet Glass, white or coloured, not exceeding $\frac{1}{9}$ of an inch thick, and Shades . . . . . „	. . . . .	. . . . .	142	1
Plate Glass, superficial measure—				
not containing more than 9 square feet . . *sq. ft.*	875	957	20	. . . .
more than 9 and not more than 14 do . . . . „	86	66	. . . . .	. . . .
more than 14 and not more than 36 do . . . . „	76	159	. . . . .	. . . .
containing more than 36 do . . . . . „	. . . . .	. . . . .	. . . . .	. . . .
Plate Glass, however small each Pane, Plate or Sheet; all Glass exceeding $\frac{1}{9}$ of an inch thick; and all silvered or polished Glass of whatever thickness: superficial measure—				
not containing more than 9 square feet . . . „	. . . . .	. . . . .	2,059	1,9
more than 9 and not more than 14 do . . . . „	. . . . .	. . . . .	113	2
more than 14 and not more than 36 do . . . „	. . . . .	. . . . .	254	
containing more than 36 do . . . . . „	. . . . .	. . . . .	. . . . .	. . . .
Paintings on Glass . . . . . *value*	£541	£199	£330	£17
cwt. q. lb.	17 1 7	6 0 16	0 1 11	. . . .
supl. feet	. . . . .	. . . . .	555	4
Flint and Cut Glass . . . . . *value*	. . . . .	. . . . .	£8,162	£13,8
Weight . . . . *cwt.*	. . . . .	. . . . .	400	7
Manufactures, of Glass unenumerated, and old broken glass, fit only to be remanufactured . . . . *value*	£6,439	£7,004	£63	. . . .
Weight . . . . *cwt.*	377	385	70	

* The Excise Duties on *Glass* of British Manufacture are—

On Bottles of Common Green Glass	£0	7	0	per Cwt.
Crown or Window Glass and German Sheet Glass . .	3	13	6	„
Plate Glass	3	0	0	„
Other sorts	0	7	0	„

} With £5 per cent. additional thereon.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
31	22	.. ..	.. ..	1 2 0 and 4 0 0	.. ..	per doz. qts. per cwt.		
19	20	.. ..	.. ..	0 2 0	.. ..	per doz. qts.		
460	424	8	.. ..	0 1 0	.. ..	,,		
15,939	17,316	396	.. ..	0 4 0	.. ..	,,	0 2 6	
93	87	2	.. ..	0 2 0	.. ..	,,		
.. ..	.. .. ..	13,151	15,062	.. ..	0 11 0	per cwt.		
1,356	1,167	396	336	25 0 0 and 4 0 0 From 6th June, 1844	.. .. 2 0 0 1 7 0	per cent. ad val. per cwt.		
67	100	.. ..	.. ..	8 6 8	.. ..	,,		
.. ..	.. .. ..	139	170	.. ..	6 13 0	,,		
226	361	.. ..	.. ..	10 0 0	.. ..	,,		
.. ..	.. .. ..	849	988	.. ..	5 14 0	,,		
258	297	6	.. ..	0 6 0	.. ..	per sq. foot		
34	27	.. ..	.. ..	0 8 0	.. ..	,,		
36	79	.. ..	.. ..	0 9 6	.. ..	,,		
.. ..	.. .. ..	.. ..	.. ..	0 11 0	.. ..	,,		
.. ..	.. .. ..	433	410	.. ..	0 4 0	,,		
.. ..	.. .. ..	30	63	.. ..	0 5 0	,,		
.. ..	.. .. ..	86	27	.. ..	0 6 0	,,		
.. ..	.. .. ..	.. ..	.. ..	.. ..	0 7 0	,,		
96	36	142	115	5 0 0 and 4 0 0	5 0 0 .. .. and 0 4 0	per cent. ad val. per cwt. per supl. foot.		
.. ..	.. .. ..	2,926	5,105	as Bottles unenumerated, or Glass Manufactures unenumerated From 6th June, 1844	30 0 0 and 1 0 0 0 7 0	per cent. ad val. per cwt.		
2,798	3,007	163	51	20 0 0 and 4 0 0 From 6th June, 1844	.. .. 2 0 0 1 7 0	per cent. ad val. per cwt.		

C.—*Articles wholly Manufactured.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Gloves of Leather;—				
Habit Mitts .. .. *pairs*	.. .. ..	.. .. ..	2,616	3,648
Habit Gloves.. .. .. „	640,928	1,015,247	1,232,298	1,180,270
Men's Gloves . .. . „	430,012	431,948	574,467	524,354
Women's Gloves or Mitts .. .. „	59,098	56,667	109,679	87,497
Linen, or Linen and Cotton; viz.				
Cambrics and Lawns, commonly called French Lawns, the piece not exceeding 8 yards in length or $\frac{7}{8}$ of a yard in breadth;—				
plain .. .. *pieces*	18,950	17,408	18,356	20,361
bordered Handkerchiefs . .. . „	24,325	13,884	12,571	13,758
Lawns of any sort, not French—				
not containing more than 60 threads to the inch of warp .. .. *square yards*	102	127	.. .. ..	.. .. ..
containing more than 60 threads .. .. „	2,650	1,581	.. .. ..	.. .. ..
at value, at the option of the importer .. .. *value*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
at value, without the option .. .. „	.. .. ..	.. .. ..	£502	£467
Damasks .. .. *square yards*	7,082	9,265	28,576	20,381
Damask Diaper .. .. „			4,544	1,584
Drillings, Ticks, and Twilled Linens .. .. „	.. .. ..	20	.. .. ..	.. .. ..
Sail Cloth .. .. „	674	1,561	.. .. ..	.. .. ..
Plain Linens and Diaper unenumerated, whether chequered or striped with dyed yarn or not—				
not containing more than 20 threads to the inch of warp . .. . „	80	.. .. ..	.. .. ..	.. .. ..
more than 20 and not more than 24 do. „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
.. .. 24 .. .. 30 .. „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
.. .. 30 .. .. 40 .. „	30	.. .. ..	.. .. ..	.. .. ..
.. .. 40 .. .. 60 .. „	99	24	.. .. ..	.. .. ..
.. .. 60 .. .. 80 .. „	.. .. ..	33	.. .. ..	.. .. ..
.. .. 80 .. .. 100 .. „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
.. .. 100 .. .. „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
at value, at the option of the importer.. .. *value*	£5,542	£3,002	.. .. ..	.. .. ..
at value without the option .. .. „	.. .. ..	.. .. ..	£7,542	£6,538
Sails . .. . „	£554	£887	£500	£456
—— in actual use of a British Ship, and fit and necessary for such Ship, and not otherwise disposed of	.. .. ..	.. .. ..	.. .. ..	.. .. ..
If and when otherwise disposed of .. .. *value*	£23	£148	.. .. ..	.. .. ..
Manufactures of Linen, or of Linen mixed with Cotton or with Wool, unenumerated . .. .. „	£2,386	£2,754		
Articles of Manufactures of Linen or of Linen mixed with Cotton or with wool, wholly or in part made up, unenumerated .. .. „	£9,543	£3,093	£7,819	£9,291

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844 (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
.. ..	.. .. ..	27	37	As Manufactures of Leather unenumerated.	0 2 4	per dozen pairs		
0,699	17,359	18,871	18,075	0 4 0	0 3 6	„	Lamb..0 9 0 Kid....0 16 0	
8,962	9,245	8,797	8,030	0 5 0	0 3 6	„	Lamb..0 11 0 Kid....1 0 0	
1,724	1,697	2,160	1,723	0 7 0	0 4 6	„		
5,693	5,353	4,820	5,345	0 6 0	0 5 0	per piece	(*a*) 2 10 0	
6,084	3,559	3,300	3,612	0 5 0	0 5 0	„	(*b*) 2 2 0	
4	5	.. ..	.. ..	0 0 9	As Lawns at value	per square yard		
132	82	.. ..	.. ..	0 1 0	„	„	0 3 6	
.. ..	.. .. ..	.. ..	.. ..	40 0 0	„	per cent. ad val.		
.. ..	.. .. ..	87	74	.. .. ..	15 0 0	„		
703	960	1,252	892	0 2 0	0 0 10	per square yard	0 5 3	
		99	35		0 0 5	„		
.. ..	1	.. ..	.. ..	0 0 8	As plain Linen unenumerated at value	„	0 1 9	
18	51	.. ..	.. ..	0 0 7½	„	„	0 1 7	
1	.. .. ..	.. ..	.. ..	0 0 2¼	„	„		
.. ..	.. .. ..	.. ..	.. ..	0 0 3	„	„		
.. ..	.. .. ..	.. ..	.. ..	0 0 4	„	„		
1	.. .. ..	.. ..	.. ..	0 0 4½	„	„		
3	1	.. ..	.. ..	0 0 8	„	„		
.. ..	1	.. ..	.. ..	0 0 10	„	„		
.. ..	.. .. ..	.. ..	.. ..	0 1 0	„	„		
.. ..	.. .. ..	.. ..	.. ..	0 1 6	„	„		
2,217	1,233	.. ..	.. ..	40 0 0	„	per cent. ad val.		
.. ..	.. .. ..	1,186	1,029	.. .. ..	15 0 0	„		
167	270	79	72	30 0 0	15 0 0	„		
.. ..	.. .. ..	.. ..	.. ..	Free	Free			
5	31	.. ..	.. ..	20 0 0	15 0 0	„		
597	705	1,247	1,484	25 0 0 40 0 0	15 0 0	„		
3,945	1,459							

(*a*) *Cambrics, Plain*, 1840. Average price stated by estimate.—Extreme prices, £1 4 0 and £5 per piece.
(*b*) *Bordered Handkerchiefs*, 1840 . . . ditto . . . . . Ditto . . . £1 2 6 and £3 14 0 do.

C.—*Articles wholly Manufactured.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Woollens: viz., Manufactures of Wool (not being Goats' Wool), or of Wool mixed with Cotton, unenumerated, and not made up—					
of and from British Possessions	*value*	£211,965	£126,212	£826	£210
of or from Foreign Countries..	„			£77,708	£124,478
Goods, Wares, and Merchandize, being either in part or wholly manufactured, enenumerated, and not prohibited	„	£127,636	£145,845	£153,463	£194,343

Mean Annual Produce of Class C. Schedule V.. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)							Average Prices of the Articles (exclusive of Duty)				
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842			Rates chargeable since 9th July, 1842				in 1840			in October, 1844, (where ascertained)	
1839	1841	1843	1844	£	s.	d.	£	s.	d.		£	s.	d.	£	s. d.
£	£	£	£												
31,692	19,686	43 12,277	11 19,459	15	0	0	5 15	0 0	0 0	per cent. ad val. „					
25,422	29,976	32,176	40,815	20	0	0	20	0	0	„					
119,482	114,617	105,148	123,020												
£117,049		£114,084													

D.—*Articles of Food.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Chicory, or any other Vegetable matter applicable to the uses of Chicory, or Coffee;—				
Roasted or ground .. .. *lb.*	50	84	142	1[illegible]
Raw or Kiln dried .. .. *cwt.*	2	3,932	20,775	31,7[illegible]
Cocoa and Chocolate:—				
Cocoa—				
of and from British Possessions .. .. *lb.*	1,599,727	2,041,492	2,814,632	2,552,8[illegible]
of or from Foreign Countries.. .. .. „	2,060	186	525	13,7[illegible]
Cocoa Husks and Shells—				
of and from British Possessions .. .. „	421,548	753,580	.. ..	.. ..
of or from Foreign Countries.. .. .. „			521,812	635,0[illegible]
Cocoa Paste and Chocolate—				
of and from British Possessions .. .. „	1,255	1,272	3,114	6,0[illegible]
of or from Foreign Countries.. .. .. „	549	794	8,599	6,9[illegible]
Eggs; of and from British Possessions.. .. .. *number*	83,746,743	96,146,790	.. ..	.. ..
of or from Foreign Countries .. .. „			78,079,903	66,636,0[illegible]
Figs .. .. *cwt.*	15,947	26,833	27,887	33,1[illegible]
Nutmegs;—				
of and from any British Possession, or from any British Possession within the limits of the East India Company's Charter.. .. .. *lb.*	123,184	115,062	159,589	.. ..
otherwise imported .. .. „	852	2,705	29	.. ..
of and from British Possessions .. .. „	.. ..	.. ..	.. ..	41,8[illegible]
of or from Foreign Countries.. .. .. „	.. ..	.. ..	.. ..	16,8[illegible]
Wild Nutmegs.. .. .. „	983	787	5,424	12,4[illegible]
Nuts, Small .. .. *bushels*	155,053	84,198	130,726	168,8[illegible]
Rice;—				
Rough and in the Husk—				
of and from any British Possession, or from the West Coast of Africa, or (from 15th Oct. 1841 to 9 July, 1842) from the United States of America .. .. *quarters*	3,405	575	.. ..	.. ..
otherwise imported .. .. „	17,766	17,634	.. ..	.. ..
of and from British Possessions .. .. .. „	.. ..	.. ..	112	4[illegible]
of or from Foreign Countries.. .. .. .. „	.. ..	.. ..	5,492	25,2[illegible]
Not Rough and in the Husk—				
of and from British Possessions .. .. .. *cwt.*	119,617	212,654	230,958	301,7[illegible]
of or from Foreign Countries.. .. .. .. „	72	676	3,711	1,9[illegible]
Rice Meal, reduced from Rice in bond .. .. *value*	.. ..	.. ..	£117	£[illegible]
weight thereof .. .. *cwt.*	.. ..	.. ..	470	[illegible]

Mean Annual Produce of Class D. Schedule V

Net amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable the in Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
1	2	4	4	0 0 6	0 0 6	per lb.	0 0 2	
2	4128	21,781	33,106	1 0 0	1 0 0	per cwt.	0 11 6	0 9 6
13,335	17,510	12,328	11,182	0 0 2	0 0 1	per lb.	0 0 5½	0 0 4¾
51	5	9	171	0 0 6	0 0 4		0 0 4	0 0 3¾
				from 6th June, 1844	0 0 2	„		
1,759	3,229	.. ..	.. ..	0 0 1	0 0 0½	„	0 0 3	
		2,285	2,770		0 0 1			
21	23	28	53	0 0 4	0 0 2	„		
119	177	230	182	0 4 4	0 0 6	„		
29,024	34,375	.. ..	.. ..	0 0 10	0 0 2½	per 120		
		28,456	24,297		0 0 10	„	0 5 6	
12,014	20,728	22,053	26,191	0 15 0	0 15 0	per cwt.	1 8 3	
15,401	14,833	20,877	.. ..	0 2 6	Until 5th July 1843 0 2 6	per lb.	(a)	
149	168	28	.. ..	0 3 6	Until 5th July 1843 0 3 6	„	0 3 8½	
.. ..	.. .. ..	.. ..	5,492	.. ..	From 5th July 1843 0 2 6	„	.. ..	
.. ..	.. .. ..	.. ..	3,102	.. ..	From 5th July 1843 0 3 6	„	.. ..	0 2 9¼
49	39	74	157	0 1 0	0 0 3	„		
15,351	8,628	13,731	17,615	0 2 0	0 2 0	per bushel	0 7 0	
16	3	.. ..	.. ..	0 0 1	.. ..	per quarter	1 6 3	
17,624	13,081	.. ..	.. ..	1 0 0	.. ..	„		
.. ..	.. .. ..	1	2	.. ..	0 0 1	„		
.. ..	.. .. ..	2,018	9,271	.. ..	0 7 0	„		
6,912	11,001	6,333	7,905	0 1 0	0 0 6	per cwt.	0 12 6	0 11 2
54	526	1,166	601	0 15 0	0 6 0	„	0 11 2	0 16 1
.. ..	.. .. ..	25	19	.. ..	admitted at 20 0 0	per cent. ad val.		
111,882	128,456	131,427	142,120					
£120,169		£136,773						

(a) *Nutmegs*, 1840. The Average Price inserted includes all sorts. For "brown" separately the Average is 5*s.* 2*d.*, for "limed" 3*s.* 6¼*d.*

E.—*Articles not properly belonging to any of the foregoing Heads.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Liquorice Juice, (including Liquorice Paste until 9th July, 1842);—					
of and from British Possessions	*cwt.*	7,329	6,905	..	..
of or from Foreign Countries	„			10,683	8,987
Seeds, Clover; of and from British Possessions	„	95,599	141,005	75	8
of or from Foreign Countries	„			70,215	84,197

Mean Annual Produce of Class E, Schedule V. .. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
27,181	26,535	.. ..	.. ..	3 15 0	0 10 0	per cwt.	2 11 8	3 8 3
		15,337	12,998		1 7 6	,,		
95,495	141,247	19	2	1 0 0	0 5 0	,,	1 19 4	
		36,848	44,284		0 10 0	,,		
22,676	167,782	52,204	57,284					
£145,229		£54,744						

SCHEDULE VI.

ARTICLES

PRODUCING, UNDER THE OPERATION

OF THE

NEW TARIFF,

FROM £50,000 TO £100,000 EACH PER ANNUM

OF

CUSTOMS DUTY.

A.—*Articles imported in a Raw State to be used in Manufactures.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Copper Ore;—				
of and from British Possessions within the limits of the East India Company's Charter ..*tons of Ore*	0¼	4¼	.. .. ..	.. .. ..
otherwise imported ..... „	0½	1	.. .. .	.. .. ..
of and from British Possessions..... „	.. .. ..	.. .. ..	.. .. ..	4
Tons of Metal for Duty....	.. .. ..	.. .. ..	.. .. ..	1
of or from Foreign Countries, viz.				
containing not more than 15 parts of Copper in the 100 parts of Ore ..*tons of Ore*	.. .. ..	.. .. ..	11,203	13,50
Tons of Metal for Duty. ..	.. .. ..	.. .. ..	1,405	1,67
containing not more than 20 do.....*tons of Ore*	.. .. ..	.. .. ..	11,357	12,68
Tons of Metal for Duty....	.. .. ..	.. .. ..	1,844	2,11
containing more than 20 do.....*tons of Ore*	.. .. ..	.. .. ..	19,648	30,06
Tons of Metal for Duty....	.. .. ..	.. .. ..	5,376	8,53
Wool, Sheep's and Lambs';—				
Red or Vicunia .....*lb.*	348	4,978	.. .. ..	.. .. ..
Sheep and Lambs'—				
of and from British Possessions..... „	10,039,934	12,848,262	20,771,840	21,039,36
of or from Foreign Countries, not being of the value of 1*s.* per lb ..... „	13,481,615	12,582,394	7,769,240	8,797,14
——— of 1*s.* per lb. in value and upwards „	32,297,700	24,274,762	17,067,509	18,757,00
of all sorts from 6th June, 1844 ..... „	.. .. ..	.. .. ..	.. .. ..	8,434,86
Alpaca and the Llama Tribe..... „	.. .. ..	.. .. ..	968,750	957,36
——— ——— from 6th June, 1844..... „	.. .. ..	.. .. ..	.. .. ..	60,79
All sorts....	55,819,597	49,710,396	46,577,339	58,046,53

Mean Annual Produce of Class A. Schedule VI..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840).			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
.. ..	4	.. ..	.. ..	1 0 0	.. .. ..	per ton of Ore		.. ..
6	17	.. ..	.. ..	12 0 0	.. .. ..	„	16 10 0	.. ..
.. ..	.. .. ..	.. ..	.. ..	.. .. ..	.. .. ..	.. .. ..	.. .. ..	.. ..
.. ..	.. .. ..	.. ..	16	.. .. ..	1 0 0	pr. ton of Metal	.. .. ..	
.. ..	.. .. ..	.. ..	.. ..	.. .. ..	.. .. ..	„	.. ..	.. ..
.. ..	.. .. ..	4,425	5,265	.. .. ..	3 0 0	„	.. ..	
.. ..	.. .. ..	.. ..	.. ..	.. .. ..	.. .. ..	„	.. ..	.. ..
.. ..	.. .. ..	8,712	9,989	.. .. ..	4 10 0	„	.. .. ..	
.. ..	.. .. ..	.. ..	.. ..	.. .. ..	.. .. ..	„	.. .. ..	.. ..
.. ..	.. .. ..	33,866	53,772	.. .. ..	6 0 0	„	.. .. ..	
18	159	.. ..	.. ..	0 0 6	as Sheep's Wool	per lb.	0 6 6	.. ..
.. ..	.. .. ..	.. ..	.. ..	Free	Free	„	0 1 4	
28,087	27,197	16,996	19,708	0 0 0½	0 0 0½	„	0 0 8	
135,510	105,333	76,218	83,925	0 0 1	0 0 1	„	0 2 2	
.. ..	.. .. ..	.. ..	.. ..	.. .. ..	Free	„	.. .. ..	
.. ..	.. .. ..	1,136	1,291	as Sheep's Wool	0 2 6	per cwt.	.. .. ..	
.. ..	.. .. ..	.. ..	.. ..	„	Free	„	.. .. ..	
163,615	132,689	94,350	104,924					
163,621	132,710	141,353	173,966					
£148,165		£157,659						

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
B.—*Articles partially Manufactured.*				
Nil.				
C.—*Articles wholly Manufactured.*				
Nil.				

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)		Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842	in 1840	in October, 1844, (where ascertained)
1839	1841	1843	1844				

D.—*Articles of Food.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Cheese, of and from British Possessions ..... *cwt.*	217,296	217,694	41	85
of or from Foreign Countries ..... „			156,547	188,181
Oranges and Lemons,—				
In Chests and Boxes not exceeding the capacity of 5000 cubic inches ..... *chests or boxes*	57,982	108,549	70,470	102,005
——— exceeding 5000 and not exceeding 7300 ditto ... „	127,895	153,648	165,090	230,907
——— exceeding 7300 and not exceeding 14,000 ditto..	43,969	38,944	21,394	26,574
——— exceeding 14,000 ditto..	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Loose ..... *number*	17,436	26,752	21,962	32,604
By Value, at the option of the Importer ..... *value*	£3,767	£5,169	£9,998	£5,463
Pepper of all sorts ..... *lb.*	2,631,266	2,740,696	2,852,077	2,942,469

Mean Annual Produce of Class D, Schedule VI. .....

E.—*Articles not properly belonging to any of the foregoing Heads.*

Nil.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January.		Years ending 5th July.		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842.	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£. s. d.	£. s. d.		£ s. d.	£ s. d.
13,907	117,678	5 86,460	11 103,442	0 10 6	0 2 6 0 10 6	per cwt. „	1 17 6	1 5 8
7,398	13,840	9,242	13,415	0 2 6	0 2 6	per chest or box	0 6 6	
24,108	29,783	32,565	45,493	0 3 9	0 3 9	„	0 8 6	
16,564	15,230	8,408	10,488	0 7 6	0 7 6	„	0 19 0	
.. ..	.. .. ..	.. ..	.. ..	0 7 6 and 0 0 7½	0 7 6 0 0 7½	„ for every 1000	cubic ins. exceeding 14,000	
14	20	17	26	0 15 0	0 15 0	per 1000		
2,836	3,941	7,875	4,302	75 0 0	75 0 0	per cent. ad val.		
65,771	70,593	74,823	77,317	0 0 6	0 0 6	per lb.	(*a*.)0 0 4¼	
230,598	251,085	221,395	254,494					
£240,841		£237,944						

(*a*) *Pepper*, 1840.—The Average Price inserted includes all sorts. For '*Black* separately the Average is 4½d.—for *White*, 9½d.

SCHEDULE VII.

ARTICLES

PRODUCING, UNDER THE OPERATION

OF THE

NEW TARIFF,

£100,000 AND UPWARDS EACH PER ANNUM

OF

CUSTOMS DUTY.

A.—*Articles in a Raw State, to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 10th Oct.	
	1839	1841	1843	1844
Timber and Wood, not sawn, split, or otherwise dressed, except hewn, and not otherwise charged with duty;—				
of and from British Possessions .. .. ..*loads*	.. .. ..	.. .. ..	731,090	508,205
of or from Foreign Countries.. .. .. „	.. .. ..	.. .. ..	109,024	196,746
——— *Entered under the Old Tariff.*				
Timber 8 inches square, or upwards, and Balks, Fir quarters and ufers, 5 in. square, or upwards, viz.				
Fir, from any British Possession in America „	489,859	542,522	446	.. ..
—— from any other place .. .. „	144,040	140,454	125	.. ..
Oak of any British Possession in America, and imported directly from thence .. „	23,387	29,960	.. .. ..	.. ..
—— otherwise imported .. .. „	12,768	26,807	184	.. ..
Of all sorts unenumerated, of any British Possession in America, and imported directly from thence .. .. „	43,471	63,172	.. .. ..	.. ..
——— otherwise imported.. .. .. .. „	52	79	.. .. ..	.. ..
Lancewood Timber or Masts.. .. .. „	56	1	.. .. ..	.. ..
Wainscot Logs, 8 in. square, or upwards— of any British Possession in America, and imported directly from thence .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
otherwise imported .. .. „	4,518	2,558	.. .. ..	. ..
Knees of Oak, 8 in. square, or upwards— from any British Possession in America. .. „	1	.. .. ..	.. .. ..	.. ..
from other places .. .. „	693	764	.. .. ..	.. ..

Net Amount of Duty received				Rates of Duty			Average Prices of the Articles (exclusive of Duty)	
s ending 5th Jan.		Years ending 10th Oct.		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 10th Oct., 1842.	Rates chargeable since 10th Oct., 1842.		in 1840	in October 1844, (where ascertained)
39	1841	1843	1844					
	£	£	£	£ s. d. £ s. d.	£ s. d. £ s. d.		£ s. d.	£ s. d.
					Until 10 Oct. 1843. From 10 Oct. 1843.			
..	.. ..	37,953	26,446	.. .. ..	0 1 0—0 1 0	per Load of 50 Cubic feet.		
..	.. ..	161,061	250,942	.. .. ..	1 10 0—1 5 0 with £5 per Cent. additional thereon.	,,		
				Until 15 May 1840. From 15 May, 1840, to 10 Oct., 1842.				
368	304,540	256	.. ..	0 10 0—0 11 6	.. .. ..	,,	3 4 0	
038	382,889	388	.. ..	2 15 0—2 16 6	.. .. ..	,,	2 9 0	
725	16,934	.. ..	.. ..	0 10 0—0 11 6	.. .. ..	,,	5 10 0	
041	75,137	519	.. ..	2 15 0—2 16 6	.. .. ..	,,	4 15 0	
883	19,791	.. ..	.. ..	0 5 0—0 6 6	.. .. ..	,,	3 15 0	
73	114	.. ..	.. ..	1 8 0—1 9 6	.. .. ..	,,		
28	1	.. ..	.. ..	0 10 0—0 11 6	.. .. ..	,,		
..	.. ..	.. ..	.. ..	0 12 0—0 13 6	.. .. ..	,,		
353	7,054	.. ..	.. ..	2 15 0—2 16 6	.. .. ..	,,	7 15 0	
..	.. ..	.. ..	.. ..	0 5 0—0 6 6	.. .. ..	,,		
905	1,042	.. ..	.. ..	1 6 0—1 7 6	.. .. ..	,,	5 2 6	

A.—*Articles imported in a Raw state to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Timber and Wood, not sawn, split, &c. *Entered under the Old Tariff.*—Continued.				
Masts, Yards and Bowsprits,—				
from any British Possession in America				
6 and under 8 inches in diameter ..... *number*	3,253	5,676	12	.. ..
8 and under 12 do. ..... „	1,594	2,694	2	.. ..
12 inches in diameter and upwards..... *loads*	2,491	5,461	.. .. ..	.. ..
from other places,—				
6 and under 8 inches in diameter..... *number*	7,716	11,099	209	.. ..
8 and under 12 do ..... „	2,096	2,963	235	.. ..
12 inches in diameter and upwards ..... *loads*	1,902	1,673	152	.. ..
Balks, under 5 inches square,—				
from any British Possession in America—				
under 24 feet long..... *gt. hund.*	.. .. ..	.. .. ..	.. .. ..	.. ..
24 feet long or upwards..... „	.. .. ..	.. .. ..	.. .. ..	.. ..
from other places, under 24 feet long .... „	69	103	.. .. ..	.. ..
24 feet long or upwards „	4¾	16	.. .. ..	.. ..
Fir Quarters, under 5 inches square,—				
of any British Possession in America, and imported directly from thence				
under 24 feet long..... „	.. .. ..	3	.. .. ..	.. ..
24 feet long or upwards ..... „	.. .. ..	.. .. ..	.. .. ..	.. ..
otherwise imported, under 24 feet long .. „	110	138	.. .. ..	.. ..
24 feet long or upwards „	18	29	.. .. ..	.. ..
Ufers, under 5 inches square,—				
from any British Possession in America—				
under 24 feet long..... „	.. .. ..	.. .. ..	.. .. ..	.. ..
24 feet long or upwards „	.. .. ..	.. .. ..	.. .. ..	.. ..
from other places, under 24 feet long .... „	19	9	.. .. ..	.. ..
24 feet long or upwards „	1	2	.. .. ..	.. ..
Anchor Stocks,—				
from any British Possession in America .... *pieces*	.. .. ..	.. .. ..	.. .. ..	.. ..
from other places ..... „	9	.. .. ..	.. .. ..	.. ..
Total Receipt on Timber not sawn, split, &c.....				
* Deduct Drawback on Fir Timber used in the Mines.....				

* The Drawback on *Fir Timber* used in the Mines, the Duty whereon was paid after 10th October, 1842, is repealed.

Net Amount of Duty received				Rates of Duty			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th Jan.		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
244	420	1	.. ..	0 1 6	.. ..	each	0 16 6	.. ..
320	539	.. ..	.. ..	0 4 0	.. ..	,,	1 12 0	.. ..
1,263	3,066	.. ..	.. ..	{ 0 10 0 / 0 11 6	.. .. From 15 May, 1840	per Load of 50 Cubic feet	7 0 0	.. ..
3,087	4,464	84	.. ..	0 8 0	.. ..	each	1 7 0	.. ..
2,315	3,265	259	.. ..	1 2 0	.. ..	,,	2 18 0	.. ..
5,231	4,705	429	.. ..	{ 2 15 0 / 2 16 6	.. .. From 15 May, 1840	per Load of 50 Cubic feet	9 15 0	.. ..
.. ..	.. ..	.. ..	.. ..	3 5 0	.. ..	per 120		
.. ..	.. ..	.. ..	.. ..	4 17 6	.. ..	,,		
1,247	1,867	.. ..	.. ..	18 2 7	.. ..	,,	24 5 0	.. ..
124	436	.. ..	.. ..	27 0 0	.. ..	,,	36 17 0	.. ..
.. ..	9	.. ..	.. ..	3 5 0	.. ..	,,		
.. ..	.. ..	.. ..	.. ..	4 17 6	.. ..	,,		
1,988	2,497	.. ..	.. ..	18 2 7	.. ..	,,	24 5 0	.. ..
481	778	.. ..	.. ..	27 0 0	.. ..	,,	36 17 0	.. ..
.. ..	.. ..	.. ..	.. ..	3 5 0	.. ..	,,		.. ..
.. ..	.. ..	.. ..	.. ..	4 17 6	.. ..	,,		.. ..
341	162	.. ..	.. ..	18 2 7	.. ..	,,		.. ..
25	55	.. ..	.. ..	27 0 0	.. ..	,,		.. ..
.. ..	.. ..	.. ..	.. ..	0 0 10	.. ..	per piec e		.. ..
4	.. ..	.. ..	.. ..	0 8 4	.. ..	,,		.. ..
719,084	829,765	200,950	277,388					
58,811	51,564	52,484	12,192					
660,273	778,201	148,466	265,196					

A.—*Articles in a Raw State to be used in Manufactures.*		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Tallow;—					
from any British Possession in Asia, Africa, or America	*cwt.*	2,223	1,564	.. ..	.. ..
from other places	„	1,157,944	1,129,949	.. ..	.. ..
of and from British Possessions	„	.. ..	.. ..	4,867	11,011
of or from Foreign Countries	„	.. ..	.. ..	1,032,179	1,102,482
Wool, Cotton, or Waste of Cotton Wool;—					
of and from British Possessions	*lb.*	32,737,955	51,211,321	51,755,330	53,077,963
of or from Foreign Countries	„	422,298,800	476,931,422	513,452,866	435,630,587

Mean Annual Produce of Class A. Schedule VII.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)					Average Prices of the Articles (exclusive of Duty)					
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842			Rates chargeable since 9th July, 1842			in 1840			in October 1844, (where ascertained)		
1839	1841	1843	1844												
£	£	£	£	£	*s.*	*d.*	£	*s.*	*d.*		£	*s.*	*d.*	£	*s.*	*d.*
111	81	.. ..	.. ..	0	1	0	..	..	per cwt.		2	4	0			
183,558	186,202	.. ..	.. ..	0	3	2	..	..	„		2	6	0			
.. ..	.. .. ..	65	144	..		..	0	0	3	„	..		..	2	0	0
.. ..	.. .. ..	171,826	183,596	..		..	0	3	2	„	..		..	1	17	0
5,227	8,020	8,339	8,701	0	0	4	0	0	4	„	2	0	0	1	10	0
552,665	640,917	703,707	596,893	0	2	11	0	2	11	„	2	14	10	2	2	0
,401,834	1,613,421	1,032,403	1,054,530													
£1,507,627		£1,043,466														

B.—*Articles partially Manufactured.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 10th October	
	1839	1841	1843	1844
Timber or Wood sawn or split and not otherwise charged with Duty;—				
of and from British Possessions..... *loads*	.. .. ..	.. .. ..	405,419	378,47
of or from Foreign Countries..... „	.. .. ..	.. .. ..	175,209	352,49
Entered by tale, according to the following dimensions, at the option of the Importer—if of and from Foreign Countries, viz.				
Boards, Deals, Deal Ends, and Plank, not above 9½ Inches wide.				
not above 6 ft long..... and not ab. 1½ in. thick *Gt.hd.qr.No.*	.. .. ..	.. .. ..	0 1 22	0 1 1
——— 3¼ „ „	.. .. ..	.. .. ..	27 3 14	11 3 1
above 6 and not above 9 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	0 3 19	0 2 1
——— 3¼ „ „	.. .. ..	.. .. ..	14 3 12	6 3 1
above 9 and not above 12 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	5 3 27	0 1 1
——— 3¼ „ „	.. .. ..	.. .. ..	118 0 25	85 2
above 12 and not above 15 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	.. .. ..	0 0
——— 3¼ „ „	.. .. ..	.. .. ..	120 1 0	54 0
above 15 and not above 18 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	.. .. ..	.. ..
——— 3¼ „ „	.. .. ..	.. .. ..	42 3 7	16 2
above 18 and not above 21 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	0 1 13	0 3
——— 3¼ „ „	.. .. ..	.. .. ..	19 1 18	11 0
Boards, Deals, Deal Ends, and Plank, above 9½ and not above 11½ inches wide.				
not above 6 ft. long..... and not ab. 1½ in. thick „	.. .. ..	.. .. ..	.. .. ..	.. ..
——— 3¼ „ „	.. .. ..	.. .. ..	16 0 2	14 1
above 6 and not above 9 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	.. .. ..	.. ..
——— 3¼ „ „	.. .. ..	.. .. ..	2 0 22	0 2
above 9 and not above 12 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	.. .. ..	2 2
——— 3¼ „ „	.. .. ..	.. .. ..	4 0 2	5 2
above 12 and not above 15 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	0 0 24	.. ..
——— 3¼ „ „	.. .. ..	.. .. ..	13 0 22	6 2
above 15 and not above 18 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	.. .. ..	.. ..
——— 3¼ „ „	.. .. ..	.. .. ..	10 3 14	13 0
above 18 and not above 21 ft. long and not ab. 1½ „ „	.. .. ..	.. .. ..	0 2 8	0 2
——— 3¼ „ „	.. .. ..	.. .. ..	26 2 5	18 0
Battens and Batten Ends, not above 7 inches wide.				
not above 6 ft. long..... and not ab. 1¼ in. thick „	.. .. ..	.. .. ..	.. .. ..	0 0
——— 2¾ „ „	.. .. ..	.. .. ..	17 1 23	2 0
above 6 and not above 9 ft. long and not ab. 1¼ „ „	.. .. ..	.. .. ..	.. .. ..	0 1
——— 2¾ „ „	.. .. ..	.. .. ..	1 0 15	2 2
above 9 and not above 12 ft. long and not ab. 1¼ „ „	.. .. ..	.. .. ..	.. .. ..	2 1
——— 2¾ „ „	.. .. ..	.. .. ..	8 2 10	4 3
above 12 and not above 15 ft. long and not ab. 1¼ „ „	.. .. ..	.. .. ..	.. .. ..	0 1
——— 2¾ „ „	.. .. ..	.. .. ..	20 3 29	12 2
above 15 and not above 18 ft. long and not ab. 1¼ „ „	.. .. ..	.. .. ..	.. .. ..	0 0
——— 2¾ „ „	.. .. ..	.. .. ..	58 2 29	14 2
above 18 and not above 21 ft. long and not ab. 1¼ „ „	.. .. ..	.. .. ..	.. .. ..	0 0
——— 2¾ „ „	.. .. ..	.. .. ..	113 3 12	66 3

Net Amount of Duty received				Rates of Duty				
Years ending 5th January		Years ending 10th Oct.		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 10th Oct. 1842	Rates chargeable since 10th Oct. 1842, (subject to an addition of £5 per cent. on their respective Amounts)		Average Prices of the Articles (exclusive of Duty)	
1839	1841	1843	1844				in 1840	in [October 1844, (where ascertained)
£	£	£	£	£ s. d.	£ s. d. £. s. d.		£ s. d.	£ s. d.
					Until 10 Oct., 1843.	From 10 Oct., 1843.		
..	.. ..	42,315	39,745	.. ..	0 2 0—	0 2 0	per load of 50 cubic feet.	.. ..
..	.. ..	340,682	586,100	.. ..	1 18 0—	1 12 0	,,	.. ..
..	.. ..	1	1	.. ..	2 18 8—	2 9 5	per 120	.. ..
..	.. ..	172	62	.. ..	5 17 4—	4 18 10	,,	.. ..
..	.. ..	4	2	.. ..	4 8 0—	3 14 1	,,	.. ..
..	.. ..	137	53	.. ..	8 16 0—	7 8 3	,,	.. ..
..	.. ..	37	2	.. ..	5 17 4—	4 18 10	,,	.. ..
..	.. ..	1,456	887	.. ..	11 14 8—	9 17 8	,,	.. ..
..	.. ..	.. ..	.. ..	.. ..	7 6 8—	6 3 6	,,	.. ..
..	.. ..	1,852	700	.. ..	14 13 4—	12 7 1	,,	.. ..
..	.. ..	.. ..	.. ..	.. ..	8 16 0—	7 8 3	,,	.. ..
..	.. ..	791	260	.. ..	17 12 0—	14 16 6	,,	.. ..
..	.. ..	4	8	.. ..	10 5 4—	8 12 11	,,	.. ..
..	.. ..	418	202	.. ..	20 10 8—	17 5 11	,,	.. ..
..	.. ..	.. ..	.. ..	.. ..	3 11 0—	2 19 10	,,	.. ..
..	.. ..	119	90	.. ..	7 2 0—	5 19 7	,,	.. ..
..	.. ..	.. ..	.. ..	.. ..	5 6 6—	4 9 8	,,	.. ..
..	.. ..	24	6	.. ..	10 13 0—	8 19 5	,,	.. ..
..	.. ..	.. ..	17	.. ..	7 2 0—	5 19 7	,,	.. ..
..	.. ..	57	71	.. ..	14 4 0—	11 19 2	,,	.. ..
..	.. ..	2	.. ..	.. ..	8 17 6—	7 9 6	,,	.. ..
..	.. ..	242	103	.. ..	17 15 0—	14 19 0	,,	.. ..
..	.. ..	.. ..	.. ..	.. ..	10 13 0—	8 19 5	,,	.. ..
..	.. ..	243	199	.. ..	21 6 0—	17 18 9	,,	.. ..
..	.. ..	12	4	.. ..	12 8 6—	10 9 4	,,	.. ..
..	.. ..	691	362	.. ..	24 17 0—	20 18 7	,,	.. ..
..	.. ..	.. ..	.. ..	.. ..	1 16 7—	1 10 10	,,	.. ..
..	.. ..	67	7	.. ..	3 13 2—	3 1 7	,,	.. ..
..	.. ..	.. ..	1	.. ..	2 14 10—	2 6 2	,,	.. ..
..	.. ..	6	13	.. ..	5 9 9—	4 12 5	,,	.. ..
..	.. ..	.. ..	8	.. ..	3 13 2—	3 1 7	,,	.. ..
..	.. ..	66	32	.. ..	7 6 4—	6 3 2	,,	.. ..
..	.. ..	.. ..	1	.. ..	4 11 5—	3 17 0	,,	.. ..
..	.. ..	202	98	.. ..	9 2 10—	7 14 0	,,	.. ..
..	.. ..	.. ..	1	.. ..	5 9 9—	4 12 5	,,	.. ..
..	.. ..	677	143	.. ..	10 19 6—	9 4 10	,,	.. ..
..	.. ..	.. ..	1	.. ..	6 8 0—	5 7 9	,,	.. ..
..	.. ..	1,530	757	.. ..	12 16 0—	10 15 7	,,	.. ..

B.—*Articles partially Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 10th Oct.	
		1839	1841	1843	1844
Timber or Wood, Sawn or Split, *continued*—					
Entered under the Old Tariff.					
Deals to be used in Mines, above 7 inches wide, 8 and not above 10 feet long, and not exceeding 1½ inches thick	*gt. hund.*	.. .. ..	.. .. ..	.. .. ..	.. ..
Deals and Deal Ends imported into *Great Britain*, above seven inches wide,—					
Of any British Possession in America, and imported directly from thence — under 6 feet long and not exceeding 3¼ inches thick	„	1,485	2,017	.. .. ..	.. ..
——— and exceeding 3¼ do.	„	.. .. ..	.. .. ..	.. .. ..	.. ..
6 and not above 16 feet long, and not exceeding 3¼ do.	„	24,315	30,657	0¾	.. ..
above 16 and not above 21 feet long, and not exceeding 3¼ do.	„	1,712	2,200	0¼	.. ..
6 and not above 21 feet long, and exceeding 3¼ do.	„	0¼	1¼	.. .. ..	.. ..
exceeding 21 feet long and not exceeding 4 do.	„	28	33¾	.. .. ..	.. ..
——— and exceeding 4 do. (not being Timber 8 inches square or upwards)	„	.. .. ..	.. .. ..	.. .. ..	.. ..
otherwise imported — under 6 feet long, and not exceeding 3¼ inches thick	„	3,779	3,292	8	. ..
——— and exceeding 3¼ do.	„	.. .. ..	.. .. ..	.. .. ..	.. ..
6 and not above 16 feet long, and not exceeding 3¼ do.	„	7,084	7,133	12	1
above 16 and not above 21 feet long, and not exceeding 3¼ do.	„	17,224	16,004	152	2
above 21 and not above 45 feet long, and not exceeding 3¼ do.	„	440	467	0½	1
above 45 feet long, or above 3¼ inches thick, (not being Timber 8 inches square or upwards)	„	26 containing 790 loads	54 containing 1,450 loads	.. .. ..	.. ..
Deals and Deal Ends, imported into *Ireland*, above 7 and not exceeding 12 inches wide,—					
of any British Possession in America and imported directly from thence — of all sorts until 15th May, 1840	„	14,034	3,138	.. .. ..	.. ..
under 8 feet long, from 15th May, 1840	„	.. .. ..	539	.. .. ..	.. ..
exceeding 8 feet long, from do.	„	.. .. ..	8,957	2	.. ..
otherwise imported — under 8 feet long and not exceeding 3¼ inches thick	„	203	115	.. .. ..	.. ..
——— and exceeding 3¼ do.	„	.. .. ..	.. .. ..	.. .. ..	.. ..
8 and not above 12 feet long, and not exceeding 3¼ do.	„	295	250	.. .. ..	.. ..
above 12 and not above 14 feet long, and do. do.	„	123	125	.. .. ..	.. ..
above 14 and not above 16 feet long, and do. do.	„	55	59	.. .. ..	.. ..
above 16 and not above 18 feet long, and do. do.	„	37	29	.. .. ..	.. .
above 18 and not above 20 feet long, and do. do.	„	38	29	.. .. ..	.. ..
8 and not exceeding 20 feet long, and exceeding 3¼ do.	„	.. .. ..	.. .. ..	.. .. ..	.. ..
exceeding 20 feet long and not exceeding 4 do.	„	.. .. ..	.. .. ..	.. .. ..	.. ..
——— and exceeding 4 do.	„	.. .. ..	.. .. ..	.. .. ..	.. ..

Net Amount of Duty received				Rates of Duty			
ending 5th Jan.	Years ending 10th Oct.			Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 10th Oct., 1842		Rates chargeable since 10th Oct., 1842	
9	1841	1843	1844				
	£	£	£	£ s. d.	£ s. d.	£ s. d.	
				Until 15 May, 1840.	From 15 May, 1840.		
.	.. ..	.. ..	.. ..	8 2 6—	8 2 6	.. ..	per 120
15	1,754	.. ..	.. ..	0 15 0—	0 18 0	.. ..	,,
.	.. ..	.. ..	.. ..	1 10 0—	1 14 6	.. ..	,,
56	71,511	2	.. ..	2 0 0—	2 10 6	.. ..	,,
78	6,361	1	.. ..	2 10 0—	3 5 0	.. ..	,,
1	6	.. ..	.. ..	4 0 0—	4 16 6	.. ..	,,
38	181	.. ..	.. ..	5 0 0—	6 1 0	.. ..	,,
.	.. ..	.. ..	.. ..	10 0 0—	11 7 0	.. .	,,
28	20,056	50	.. ..	6 0 0—	6 3 0	.. ..	,,
.	.. ..	.. ..	.. ..	12 0 0—	12 4 6	.. ..	,,
32	135,947	239	18	19 0 0—	19 10 6	.. ..	,,
34	356,824	3,462	58	22 0 0—	22 15 0	.. ..	,,
52	21,091	4	44	44 0 0—	45 11 6	.. ..	,,
29	4,049	.. ..	.. ..	6 0 0— and 2 10 0—	6 0 0 and 2 11 6	.. ..	,, per Load of 50 Cubic feet.
39	1,319	.. ..	.. ..	0 8 3	.. ..	.. ..	per 120
.	422	.. ..	.. ..	.. ..	0 15 9	.. ..	,,
.	8,396	2	.. ..	.. ..	0 18 9	.. ..	,,
37	839	.. ..	.. ..	7 1 8—	7 9 2	.. ..	,,
.	.. ..	.. ..	.. ..	13 14 8—	14 3 8	.. ..	,,
74	3,217	.. ..	.. ..	12 9 5—	12 19 11	.. ..	,,
05	1,887	.. ..	.. ..	14 11 0—	15 4 6	.. ..	,,
16	1,034	.. ..	.. ..	16 12 6—	17 7 6	.. ..	,,
38	578	.. ..	.. ..	18 14 1—	19 10 7	.. ..	,,
89	617	.. ..	.. ..	20 15 7—	21 15 1	.. ..	,,
.	.. ..	.. ..	.. ..	41 11 3—	42 13 9	.. ..	,,
.	.. ..	.. ..	.. ..	51 9 2—	52 13 2	.. ..	,,
.	. ..	.. ..	.. ..	100 6 1—	102 14 1	.. ..	,,

Average Prices of the Articles (exclusive of Duty)	
in 1840	in October, 1844, (where ascertained)
£ s. d.	£ s. d.
7 18 0	
20 8 0	
24 10 0	
28 9 0	
38 6 0	
6 8 0	
.. ..	
18 3 0	
29 10 0	
75 0 0	
75 0 0	
.. ..	
.. ..	
7 18 9	
15 17 6	
11 13 4	
.. ..	
19 0 7	
20 12 5	
24 11 5	
30 10 0	
34 10 0	

and further on all Deals and Deal Ends imported into Ireland of the aforesaid lengths and thicknesses, but of the undermentioned widths, the additional duties following;

eeding 12 and not exceeding 15 inches wide . . . . . 15 . . . . . 18 . . . . . } ¼ ½ } of the aforesaid duties

B.—*Articles partially Manufactured.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 10th October	
		1839	1841	1843	1844
Timber or Wood Sawn or Split, *continued*,—					
Entered under the Old Tariff.					
Battens and Batten ends imported into *Great Britain*—					
of any British Possession in America, and imported directly from thence — not above 7 inches wide,— under 6 ft. long and not exceeding $2\frac{3}{4}$ in. thick	*gt. hund.*	5	49	.. .. ..	.. ..
——— and exceeding $2\frac{3}{4}$ do.	„	10	4	.. .. ..	.. ..
6 and not exceeding 16 feet long and not exceeding $2\frac{3}{4}$ do.	„	2,008	2,530	.. .. ..	.. ..
exceeding 16 and not exceeding 21 ft. long and not exceeding $2\frac{3}{4}$ do.	„	308	317	.. .. ..	.. ..
exceeding 21 ft. long or if exceeding $2\frac{3}{4}$ do.	„	455	763	.. .. ..	.. ..
otherwise Imported — under 6 ft. long and not exceeding $2\frac{3}{4}$ in. thick	„	784	769	2	.. ..
——— and exceeding $2\frac{3}{4}$ do	„	.. ..	.. .. ..	.. .. ..	.. ..
6 and not exceeding 16 ft. long and not exceeding $2\frac{3}{4}$ do.	„	2,523	2,883	36	
exceeding 16 and not exceeding 21 ft. long and not exceeding $2\frac{3}{4}$ do.	„	11,411	11,450	127	
exceeding 21 and not exceeding 45 ft. long and not exceeding $2\frac{3}{4}$ do.	„	$0\frac{1}{3}$	.. .. ..	$0\frac{1}{10}$	.. ..
exceeding 45 ft. long or above $2\frac{3}{4}$ in. thick (not being Timber 8 in. square)	„	.. .. ..	$\frac{3}{4}$ containing 7*lds.*	.. .. ..	.. ..
Battens and Batten ends Imported into *Ireland*,—					
of any British Possession in America and imported directly from thence — Battens and Batten ends, until 15 May 1840	„	88	121	.. .. ..	.. ..
Battens exceeding 8 ft. long, from 15 May, 1840	„	.. .. ..	557	.. .. ..	.. ..
Batten ends under 8 ft. long, from do	„	.. .. ..	40	.. .. ..	.. ..
otherwise Imported — under 8 ft. long and not exceeding $3\frac{1}{4}$ in. thick	„	7	$0\frac{1}{2}$	.. .. ..	.. ..
——— if exceeding $3\frac{1}{4}$ do.	„	.. .. ..	.. .. ..	.. .. ..	.. ..
8 and not exceeding 12 ft. long and not exceeding $3\frac{1}{4}$ do.	„	11	$3\frac{1}{2}$	.. .. ..	.. ..
exceeding 12 and not exceeding 14 ft. long and not exceeding $3\frac{1}{4}$ do.	„	6	$7\frac{1}{2}$	.. .. ..	.. ..
„ 14 „ 16 and do.	„	8	$2\frac{1}{4}$	.. .. ..	.. ..
„ 16 „ 18 and do.	„	5	1	.. .. ..	.. ..
„ 18 „ 20 and do.	„	11	$0\frac{1}{2}$	.. .. ..	.. ..
„ 20 „ 45 and do.	„	.. ..	$0\frac{1}{4}$	.. .. ..	.. ..
exceeding 45 ft. long or above $3\frac{1}{4}$ in. thick (not being Timber 8 in. square)	„	.. ..	.. .. ..	.. .. ..	.. ..
Boards, Beech, under 2 in. thick,— under 15 ft. long	„	.. ..	$0\frac{1}{4}$	.. .. ..	.. ..
15 ft. long and upwards	„	.. ..	.. .. ..	.. .. ..	.. ..
Boards, Clap, not exceeding $5\frac{1}{4}$ ft. long and under 8 in. square,— of any British Possession in America, and Imported directly from thence	„	23	14	.. .. ..	.. ..
otherwise Imported	„	40	45	.. .. ..	.. ..
Boards, Linn or White, for Shoemakers,— under 4 ft. long and under 6 in. thick	„	.. ..	.. .. ..	.. .. ..	.. ..
4 ft. long or 6 in. thick or upwards	„	.. ..	.. .. ..	.. .. ..	.. ..
Boards, Oak, under 2 in. thick,— under 15 ft. long	„	.. ..	$1\frac{1}{4}$	.. .. ..	.. ..
if 15 ft. long or upwards	„	$0\frac{1}{12}$	$2\frac{1}{3}$	.. .. ..	.. ..

Net Amount of Duty received				Rates of Duty			
Years ending 5th January		Years ending 10th October		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 10th Oct., 1842		Rates chargeable since 10th Oct., 1842	
1839	1841	1843	1844				
£	£	£	£	£ s. d.	£ s. d.	£ s. d.	
				Until 15th May, 1840	From 15th May, 1840		
2	22	.. ..	.. ..	0 7 6	0 9 0	.. ..	per 120
8	4	.. ..	.. ..	0 15 0	0 18 0	.. ..	,,
2,002	3,195	.. ..	.. ..	1 0 0	1 7 6	.. ..	,,
351	477	.. ..	.. ..	1 3 0	1 12 0	.. ..	,,
915	1,741	.. ..	.. ..	2 0 0	2 12 0	.. ..	,,
2,347	2,342	6	.. ..	3 0 0	3 1 6	.. ..	,,
.. ..	.. .. ..	.. ..	.. ..	6 0 0	6 3 0	.. ..	,,
25,088	29,426	372	3	10 0 0	10 7 6	.. ..	,,
99,863	133,471	1,523	10	11 10 0	11 19 0	.. ..	,,
8	.. .. ..	2	.. ..	20 0 0	21 1 0	.. ..	,,
.. ..	22	.. ..	.. ..	6 0 0 and 2 10 0	6 0 0 and 2 11 6	.. ..	,, per load of 50 cubic feet
36	52	.. ..	.. ..	0 8 3	.. ..	.. ..	per 120
.. ..	401	.. ..	.. ..	.. ..	0 14 3	.. ..	,,
.. ..	26	.. ..	.. ..	.. ..	0 12 9	.. ..	,,
33	2	.. ..	.. ..	4 14 5	4 18 11	.. ..	,,
.. ..	.. .. ..	.. ..	.. ..	9 3 1	9 9 1	.. ..	,,
93	30	.. ..	.. ..	8 6 3	8 12 3	.. ..	,,
61	76	.. ..	.. ..	9 14 0	10 1 6	.. ..	,,
85	27	.. ..	.. ..	11 1 8	11 10 8	.. ..	,,
65	12	.. ..	.. ..	12 9 4	12 18 4	.. ..	,,
155	7	.. ..	.. ..	13 17 2	14 7 8	.. ..	,,
.. ..	9	.. ..	.. ..	34 6 1	35 11 7	.. ..	,,
.. ..	.. .. ..	.. ..	.. ..	6 0 0 and 2 10 0	6 0 0 and 2 11 6	.. ..	,, per load of 50 cubic feet
.. ..	1	.. ..	.. ..	4 9 6		.. ..	per 120
.. ..	.. .. ..	.. ..	.. ..	8 19 0		.. ..	,,
14	9	.. ..	.. ..	0 12 4		.. ..	,,
244	274	.. ..	.. ..	6 2 0		.. ..	,,
.. ..	.. .. ..	.. ..	.. ..	6 16 6		.. ..	,,
.. ..	.. .. ..	.. ..	.. ..	3 13 0		.. ..	,,
.. ..	24	.. ..	.. ..	18 1 0		.. ..	,,
3	86	.. ..	.. ..	36 2 0		.. ..	,,

Average Prices of the articles (exclusive of Duty)	
in 1840	in October 1844, (where ascertained)
£ s. d.	£ s. d.
3 15 6	.. ..
4 8 0	.. ..
10 10 0	.. ..
16 3 6	.. ..
14 3 6	.. ..
2 19 0	.. ..
8 10 0	.. ..
13 10 8	.. ..
16 17 4	.. ..
.. ..	.. ..
.. ..	.. ..
11 18 2	.. ..
5 19 1	.. ..
5 15 0	.. ..
8 10 0	.. ..
9 10 0	.. ..
11 5 0	.. ..
12 10 0	.. ..
14 5 0	.. ..
	.. ..
	.. ..
	.. ..
	.. ..
16 0 0	.. ..
	.. ..
	.. .
	.. ..
	.. ..

B.—*Articles partially Manufactured.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 10th Oct.	
	1839	1841	1843	1844
Timber or Wood Sawn or Split, *continued*,—				
Entered under the Old Tariff.				
Outside Slabs or Paling Boards, hewed on one side, not above 1½ in. thick—				
of any British Possession in America and Imported directly from thence. not exceeding 7 feet long *gt. hund.*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
exceeding 7 and not exceeding 12 feet long „	5	12	.. .. ..	.. .. ..
otherwise Imported not exceeding 7 feet long „	25	20	.. .. ..	.. .. ..
exceeding 7 and not exceeding 12 feet long „	11	12	.. .. ..	.. .. ..
Boards, Pipe, under 8in. square— of any British Possession in America, and Imported directly from thence, of all sorts exceeding 5¼ feet long ..... „	.. .. ..	2¼	.. .. ..	.. .. ..
otherwise Imported, above 5¼, and not exceeding 8 feet long..... „	5	6½	.. .. ..	.. .. ..
———— exceeding 8 feet long „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Boards, Wainscot ..... *feet*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Boards of all Sorts unenumerated, of any British Possession in America and Imported directly from thence ..... *gt. hund.*	2	16	.. .. ..	.. .. ..
Oak Plank, 2 in. thick or upwards— of any British Possession in America, and Imported directly from thence ..... *loads*	1	3	.. .. ..	.. .. ..
otherwise Imported..... „	3,888	6,464	.. .. ..	.. .. ..
Beech Plank— of any British Possession in America and Imported directly from thence of all Sorts *gt. hund.*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
otherwise Imported, 2in. thick or upwards .. *loads*	.. .. ..	1	.. .. ..	.. .. ..
Beech Quarters— of any British Possession in America and Imported directly from thence, of all Sorts under 8 in. square ..... *gt. hund.*	.. .. ..	.. .. ..	.. .. ..	.. .. ..
otherwise Imported— under 5 in. square and under 24 feet long „	.. .. ..	.. .. ..	.. .. ..	.. .. ..
5 and under 8 in. square, or if 24 feet long or upwards ..... „	.. .. ..	.. .. ..	.. .. ..	.. .. ..

Mean Annual Produce of Class B. Schedule VII.....

Net Amount of Duty received				Rates of Duty			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 10th October		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 10th Oct., 1842	Rates chargeable since 10th Oct. 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£	£	£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. ..	.. ..	.. ..	0 5 0	.. ..	per 120		.. ..
3	2	.. ..	.. ..	0 10 0	.. ..	„		.. ..
49	58	.. ..	.. ..	2 0 0	.. ..	„	2 10 0	.. ..
44	47	.. ..	.. ..	4 0 0	.. ..	„	5 0 0	.. ..
.. ..	2	.. ..	.. ..	0 19 6	.. ..	„	4 0 0	.. ..
46	59	.. ..	.. ..	9 3 0	.. ..	„	22 0 0	.. ..
.. ..	.. ..	.. ..	.. ..	18 6 0	.. ..	„		
.. ..	.. ..	.. ..	.. ..	0 4 0	.. ..	„	Per foot containing 12 feet in length, and 1 in. in thickness	.. ..
2	7	.. ..	.. ..	0 8 4	.. ..	per 120	4 10 0	.. ..
				Until 15th May, 1840 / From 15th May, 1840				
1	2	.. ..	.. ..	0 15 0 / 0 16 6	.. ..	per load	6 15 0	.. ..
15,551	26,470	.. ..	.. ..	4 0 0 / 4 1 6	.. ..	„	8 0 0	.. ..
.. ..	.. ..	.. ..	.. ..	0 8 4 / 0 8 4	.. ..	per 120		.. ..
.. ..	2	.. ..	.. ..	2 8 9 / 2 10 3	.. ..	per load		.. ..
.. ..	.. ..	.. ..	.. ..	0 16 3	.. ..	per 120		.. ..
.. ..	.. ..	.. ..	.. ..	4 10 8	.. ..	„		.. ..
.. ..	.. ..	.. ..	.. ..	12 3 6	.. ..	„		.. ..
799,330	834,474	397,470	630,069					
£816,902		£513,769						

C.—*Articles wholly Manufactured.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Silk, Manufactures of, or of Silk mixed with any other Material;—				
—— Produce of Europe—				
Silk or Satin, Plain .. .. *lb.*	117,255	115,795	137,064	144,914
———— figured or brocaded .. .. „	70,961	91,674	84,060	97,232
Gauze, plain .. .. „	371	3,130	2,464	3,521
——— striped, figured or brocaded .. .. „	10,421	3,547	4,781	9,310
Crape, plain .. .. „	2,993	3,352	2,364	3,517
——— figured .. .. „	17	236	73	62
Velvet, plain .. .. „	20,848	16,478	13,848	13,629
——— figured .. .. „	2,050	2,489	3,046	2,407
Ribbons, embossed or figured with Velvet .. .. .. „	958	370	1,205	282
Silks mixed with Gold, Silver, or other Metal—				
Silk or Satin, plain .. .. „	58	25	23	24
———— figured or brocaded .. .. „	249	145	81	121
Gauze, plain .. .. „	3	2	7	3
——— striped, figured or brocaded .. .. .. „	2	7	.. ..	
Crape, plain .. .. „	1	.. ..	½	.. ..
——— figured .. .. „	.. ..	.. ..	¾	.. ..
Velvet, plain .. .. „	6	18	2	13
——— figured .. .. „	32	4	5	6
Ribbons embossed or figured with Velvet .. .. „	.. ..	.. ..	.. ..	.. ..
Fancy Silk Net or Tricot .. .. „	4,555	3,762	3,445	4,014
Plain Silk Lace or Net, called Tulle .. *Square Yds.*	7,849	1,688	1,415	1,500
Gauze, Tissue Foulards .. .. *lb.*	16,284	2,212	691	251
value	£49,291	£6,666	£2,067	£752
—— Produce of, and imported from any British Possession within the limits of the East India Company's Charter .. .. „	£64,744	£61,795	£51,618	£79,804
—— Millinery of Silk, or of which the greater part of the Materials are of Silk, viz.				
Turbans or Caps .. .. *number*	348	365	335	443
Hats or Bonnets .. .. „	439	654	632	802
Dresses .. .. „	152	180	164	294
Charged at value, at the option of the Officers of Customs .. .. *value*	£30	£15	£12	£89
—— Manufactures of Silk, or of Silk and any other Material, not particularly enumerated, and articles thereof wholly or in part made up, and not being particularly enumerated .. .. „	£124,397	£151,301	£109,341	£175,891

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
ars ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842	Or, at the option of the Officers of Customs per cent, ad val.	in 1840	in October 1844, (where ascertained)
839	1841	1843	1844	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
54,542	65,517	79,302	83,696	0 11 0 perlb	0 11 0 perlb	or 25 0 0		
58,710	74,092	68,161	78,182	0 15 0 „	0 15 0 „	„ 30 0 0		
316	2,700	2,199	3,233	0 17 0 „	0 17 0 „	„ 30 0 0		
14,329	4,928	6,903	13,442	1 7 6 „	1 7 6 „	„ 30 0 0		
2,395	2,747	1,986	2,952	0 16 0 „	0 16 0 „	„ 30 0 0		
16	218	69	59	0 18 0 „	0 18 0 „	„ 30 0 0		
22,934	18,765	15,991	15,762	1 2 0 „	1 2 0 „	„ 30 0 0		
2,818	3,606	4,399	3,475	1 7 6 „	1 7 6 „	„ 30 0 0		
814	328	1,078	205	0 17 0 „	0 17 0 „	„ 30 0 0		
51	27	26	26	1 1 0 „	1 1 0 „	„ 25 0 0		
312	182	106	159	1 5 0 „	1 5 0 „	„ 30 0 0		
4	3	9	4	1 7 0 „	1 7 0 „	„ 30 0 0		
4	14	.. ..	1	1 17 6 „	1 17 6 „	„ 30 0 0		
1	.. .. ..	1	.. ..	1 6 0 „	1 6 0 „	„ 30 0 0		
.. ..	.. .. ..	1	.. ..	1 8 0 „	1 8 0 „	„ 30 0 0		
10	30	4	22	1 12 0 „	1 12 0 „	„ 30 0 0		
60	8	10	11	1 17 6 „	1 17 6 „	„ 30 0 0		
.. ..	.. .. ..	.. ..	.. ..	1 7 0 „	1 7 0 „	„ 30 0 0		
5,466	4,628	4,341	6,058	1 4 0 „	1 4 0 „			
487	114	99	102	0 1 4 per square yard	0 1 4 per square yard			
14,787	2,028	651	237	30 0 0 per cent. ad val.	30 0 0 per cent. ad val.			
12,863	12,495	2,711	4,207	20 0 0 ditto	5 0 0 ditto			
260	280	266	349	0 15 0 each	0 15 0 each			
549	835	831	1,054	1 5 0 „	1 5 0 „			
380	463	431	773	2 10 0 „	2 10 0 „			
12	6	5	37	40 0 0 per cent. ad val.	40 0 0 per cent. ad val.			
37,040	46,612	33,877	54,720	30 0 0 ditto	30 0 0 ditto			
239,160	240,626	223,457	268,766					
£239,893		£246,111						

D.—*Articles of Food.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Butter;—of and from British Possessions .. .. .. *cwt.*	251,592	249,145	5,088	3,9
of or from Foreign Countries .. .. „			151,550	156,4
Coffee;—				
of and from British Possessions .. .. *lb.*	22,539,361	14,443,398	21,432,411	20,034,4
of or from Foreign Countries, viz.:—from any British Possession within the limits of the East India Company's Charter .. .. .. „	3,217,742	14,143,438	11,585,791	10,104,4
from other places within those limits .. .. „	336	52,570		
otherwise imported .. .. „	8,234	24,934		
Corn;—				
Wheat .. .. *quarters*	1,723,511	2,016,477	2,466,504	1,074,3
Barley .. .. „	8,192	613,084	92,874	487,7
Oats .. .. „	11,005	504,945	266,736	75,5
Rye .. .. „	2,517	1,298	3,061	6,3
Pease .. .. „	11,578	157,705	78,738	55,5
Beans .. .. „	54,206	129,104	54,102	71,1
Indian Corn or Maize .. .. „	3,100	20,986	10,703	14,1
Buck Wheat .. .. „	174	745	9	
Beer or Bigg .. .. „	.. .. ..	.. .. ..	.. .. ..	.. ..
Wheatmeal or Flour .. .. *cwt.*	388,295	1,306,389	897,668	384,1
Oatmeal .. .. „	4	6,574	17,051	5,2
Currants .. .. „	166,424	164,747	218,777	248,2
Raisins; of and from British Possessions .. .. .. „	48	76	1½	
of or from Foreign Countries .. .. .. „	155,127	178,040	203,843	210,4
Sugar, not refined;—				
of any British Possession in America or of Mauritius, and imported directly from thence .. „	3,491,825	3,074,416	2,915,920	3,008,4
of any British Possession within the limits of the East India Company's Charter, into which the importation of Foreign Sugar is prohibited, and imported from thence .. .. „	416,670	518,274	1,016,476	931,4
of any other British Possession within those limits, and imported from thence .. .. .. „	1,705	46	461	
otherwise imported .. .. „	66	2,315	59	
Sugar, viz., Melasses;—				
of and from British Possessions .. .. .. „	528,945	418,759	449,436	587,9
of or from Foreign Countries .. .. „	2	5,677	1,163	

* *Sugar*, certified to be the growth of China, Java, Manilla, or of any other foreign country, the Sugar of which Her Majesty has declared admissible, as not being the produce of Slave labour, imported into the United Kingdom either from the country of its growth or from some Possession, having first been imported into such British Possession from the Country of its growth, is subject, since the 10th November, 1844, to the of only £1 14 0 per cwt., with an addition of £5 per cent. thereon.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July. 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844	£ s. d.	£ s. d.		£ s. d.	£ s. d.
£	£	£	£					
51,665	257,577	1,333	835	1 0 0	0 5 0	per cwt.		
		159,187	164,374		1 0 0	„	3 14 0	3 4 3
64,176	373,579	375,974	351,101	0 0 6	0 0 4	per lb.	0 0 10	
20,620	544,653			0 0 9	Until 6 June, 1844. 0 0 8	„	0 0 6½	
17	2,648	405,748	335,577	0 1 0	From 6 June, 1844.	„	0 0 5	
269	671			0 1 3	0 0 6	„	0 0 4¾	
34,734	720,005	1,012,505	773,663					
4,873	117,433	41,222	142,458					
5,943	82,889	79,735	22,914					
361	1,054	1,049	2,781					
4,332	34,586	27,689	22,066					
25,641	18,014	24,105	36,503					
254	5,349	4,174	4,104					
107	111	Excess of Repayments 2	57					
..	.. .. ..	.. ..	.. ..					
10,512	176,992	80,383	18,566					
2	227	1,066	342					
84,492	188,678	254,755	275,641	1 2 2	1 2 2	per cwt.	2 13 4	1 12 3
				From 6 June, 1844.	0 15 0			
18	28	1	20	0 7 6	0 7 6	„	1 1 0	
16,311	138,174	160,716	165,942	0 15 0	0 15 0	„	1 6 7	
54,911	3,800,408	3,674,649	3,791,560	1 4 0	1 4 0	„	2 9 1	1 11 1
99,797	641,162	1,280,219	1,173,892	1 4 0	1 4 0	„	2 13 2	1 13 7
2,707	76	771	175	1 12 0	1 12 0	„		
195	7,657	198	263	3 3 0	*3 3 0	„	1 5 6	
37,917	194,696	212,259	279,171	0 9 0	0 9 0	„	1 7 3	0 13 3
3	7,079	1,450	22	1 3 9	1 3 9	„	0 7 6	0 7 6

The Rates of Duty on Corn have been regulated by Acts 9 Geo. IV., Cap. 60, 5 Vict., Sess. 2. Cap. 14 and 6 and 7 Vict., Cap. 29.

D.—*Articles of Food.*

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Spirits;*—				
Spirits or Strong waters, not being sweetened or mixed Spirits, or Spirits mixed with any article so that the degree of strength thereof cannot be exactly ascertained by Sykes's Hydrometer, viz.—				
Rum, the produce of any British possession in America; or of Mauritius; or (from 6th April 1841,) the produce of any British possession within the limits of the East India Company's Charter into which the importation of Foreign Sugar has been prohibited . . . . *gallons (including overproof)*	3,135,630	2,512,930	2,125,290	2,101,
—— the produce of any British possession within the limits of the East India Company's Charter, until the 6th April, 1841;— and, from 6th April, 1841, the produce of such British possessions within those limits into which the Importation of Foreign Sugar has *not* been prohibited . . . . . „	. . . . .	20	4	
—— otherwise imported . . . . . „	20	11	58	
Brandy . . . . . „	1,203,435	1,108,578	1,071,211	1,044,
Geneva . . . . . „	18,228	15,992	14,334	14,
Other Sorts, the produce of any British possession in America or of Mauritius . . . . „	3,540	497	101	
———— the produce of any British possession within the limits of the East India Company's Charter „	72	5	139	
———— otherwise imported . . . . „	887	604	454	

* The Excise Duties on *Spirits* of the Manufacture of the United Kingdom, are—
in England..... 7*s.* 10*d.* per gallon
Scotland ... 3*s.* 8*d.* „
Ireland ..... 2*s.* 8*d.* „

Net Amount of Duty received				Rates of Duty			Average Prices of the Articles (exclusive of Duty)	
s ending 5th Jan.		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
39	1841	1843	1844	Until 15th May, 1840 / From 15th May, 1840	£ s. d.		£ s. d.	£ s. d.
£	£	£	£	£ s. d. — £ s. d.	£ s. d.		£ s. d.	£ s. d.
1,044	1,155,586	991,925	980,931	0 9 0—0 9 4	0 9 4	For every gallon of any strength not exceeding the strength of proof by Sykes's Hydrometer, and so in proportion for any greater or less strength than the strength of proof	0 4 5	
..	15	3	273	0 15 0—0 15 4	0 15 4		0 2 9	
23	12	67	28	1 2 6—1 2 10	1 2 10			
3,614	1,259,527	1,222,510	1,191,753	1 2 6—1 2 10	1 2 10		(a)0 3 9	
0,518	18,160	16,373	16,564	1 2 6—1 2 10	1 2 10		0 1 9	
1,593	228	47	5	0 9 0—0 9 4	0 9 4			
53	4	107	24	0 15 0—0 15 4	0 15 4			
987	691	522	569	1 2 6—1 2 10	1 2 10		0 1 7	

Brandy, 1840. The average price inserted in the column includes all sorts. For French Brandy separately the average is 4*s*; for other sorts 2*s*.

D.—*Articles of Food.*

		Quantities retained for Home Consumption			
		Years ending 5th January		Years ending 5th July	
		1839	1841	1843	1844
Spirits, *continued;*—					
Rum Shrub, however sweetened, of and from any British Possession in America; Mauritius; and (from 6th April, 1841) any British Possession within the limits of the East India Company's Charter into which the importation of Foreign Sugar has been prohibited	*gallons*	1,853	1,688	1,525	1,38
Cordials or Strong Waters (except Rum Shrub) sweetened or mixed with any Article so that the degree of strength thereof cannot be exactly ascertained by Sykes's Hydrometer, viz :—					
Of the British Possessions in America, or of Mauritius; entered before 6th June, 1844—					
Liqueurs, not being of greater strength than the strength of proof..	„	229	193	133	7
——— being of greater strength than the strength of proof	„	18	13	4	
Other sorts	„	36	21	33	
Cordials and Liqueurs of any British Possession in America; or Mauritius; or of any British Possession within the limits of the East India Company's Charter into which the Importation of Foreign Sugar has been prohibited (from 6th June, 1844) ..	„	.. .. ..	.. .. ..	.. .. ..	
——— otherwise imported (including perfumed Spirits to be used as perfumery only)..	„	4,277	3,858	3,358	4,14

Net Amount of Duty received				Rates of Duty			Average Prices of the Articles (exclusive of Duty)	
s ending 5th Jan.		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
39	1841	1843	1844					
£	£	£	£	Until 15 May, 1840. / From 15 May, 1840.	£ s. d.		£ s. d.	£ s. d.
331	784	711	648	0 9 0—0 9 4	0 9 4	per gallon	0 2 6	
102	72	63	36	0 9 0—0 9 4	0 9 4	„	0 4 0	
12	9	3	4	0 13 6—0 13 10	0 13 10	„		
36	22	34	8	1 0 0—1 0 4	1 0 4	„		
..	.. ..	.. ..	4	.. ..	0 9 4 From 6 June, 1844.	„	0 4 0	
,409	5,832	5,083	6,283	1 10 0—1 10 4	1 10 4	„		

Until 6 June, 1844.

D.—*Articles of Food.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
Tea .. .. *lb.*	23,351,593	32,252,628	38,704,664	40,546,838
Tobacco, unmanufactured;—				
of and from any British Possession in America.. „	2,902	.. ..	22,361,330	23,547,938
otherwise imported .. .. „	23,146,824	22,682,857		
Tobacco, manufactured, or Segars .. .. „	189,716	193,612	248,514	256,07[illegible]
Wine;—				
The produce of the Settlement of the Cape of Good Hope, or the Territories or Dependencies thereof, and imported directly from thence.... *gallons*	538,528	456,773	336,195	344,96[illegible]
French .. .. „	417,281	341,841	314,146	412,41[illegible]
Canary .. .. „	40,212	29,298	17,790	22,09[illegible]
Madeira .. .. „	110,294	112,555	55,100	124,11[illegible]
Portugal .. .. „	2,900,457	2,668,534	1,107,147	3,305,29[illegible]
Rhenish .. .. „	57,584	60,056	51,159	51,67[illegible]
Spanish .. .. „	2,497,538	2,500,760	2,191,552	2,515,88[illegible]
Other sorts .. .. „	428,377	384,105	398,040	457,67[illegible]

Mean Annual Produce of Class D, Schedule VII. .....

E.—*Articles not properly belonging to any of the foregoing Heads.*

Nil.

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)							Average Prices of the Articles (exclusive of Duty)	
ars ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842			Rates chargeable since 9th July, 1842				in 1840	in October 1844, (where ascertained)
839	1841	1843	1844									
£	£	£	£	£	*s.*	*d.*	£	*s.*	*d.*		£ *s.* *d.*	£ *s.* *d.*
362,035	3,472,864	4,236,475	4,435,218	0	2	1	0	2	1	per lb.	0 2 6	0 1 6
399	.. .. ..	3,525,265	3,710,641	0	2	9	0	3	0	,,		
475,918	3,498,112			0	3	0				,,	0 0 7¼	
85,406	90,046	117,334	121,092	0	9	0	0	9	0	,,	Manufactured Tobacco 0 0 9 Segars 0 7 5	
74,037	64,779	48,613	49,820	0	2	9	0	2	9	per gallon	0 3 0	
113,982	96,756	89,919	119,523	0	5	6	0	5	6	,,	In Bottle 0 12 6 (*a*) In Cask 0 8 8	
11,033	8,295	5,160	6,371	0	5	6	0	5	6	,,	0 2 5	
30,298	32,049	16,332	35,919	0	5	6	0	5	6	,,	(*b*) 0 10 5	
797,283	756,071	322,117	955,542	0	5	6	0	5	6	,,	(*c*) 0 6 1	
15,834	17,125	14,723	15,024	0	5	6	0	5	6	,, (*d*)	In Bottle 0 17 9 In Cask 0 15 10	
685,812	707,766	633,653	726,414	0	5	6	0	5	6	,,	(*e*) 0 6 6	
117,778	108,795	115,087	132,199	0	5	6	0	5	6	,,	0 3 0 Marsala	
884,894	18,607,346	19,161,312	20,066,920									
£18,246,120		£19,614,116										

(*a*) *Wine, French,* 1840.—Average Price stated by Estimate—Extreme Prices in Cask, 3*s.* 6*d.* and £1 4*s.* per gallon.
(*b*) *Wine, Madeira,* 1840.—. . . ditto . . . . ditto . 5*s.* 6*d.* and 17*s.* 6*d.* per gallon.
(*c*) *Wine, Portugal,* 1840.—. . . ditto . . . . ditto . 2*s.* 9*d.* and 8*s.* 9*d.* per gallon.
(*d*) *Wine, Rhenish,* 1840.—. . . ditto . . . . ditto in Bottle 8*s.* 6*d.* and £1. 16*s.* per gallon.
in Cask 6*s.* 8*d.* and £2. per gallon.
(*e*) *Wine, Spanish,* 1840.—. . . ditto . . . . ditto . 2*s.* 2*d.* and 9*s.* 3*d.* per gallon.

SCHEDULE VIII.

ARTICLES

EXEMPTED FROM DUTY OR PROHIBITED

UNDER THE

NEW TARIFF.

A.—*Articles imported in a Raw state, to be used in Manufactures.*	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	184
Salt ..... *tons*	13,240	11,910	7,952	5,
Stone, Lime and Asphalte rock „	2,388	149	807	
Marble rough in blocks, and slabs *cubic feet*	38,675	55,803	34,463	53,
Slate in rough blocks, and slabs *tons*	.. .. ..	.. .. ..	.. .. ..	.. ..
To be used for the purpose of Lithography *cwt.*	.. .. ..	9	.. .. ..	
number	4,825	4,684	1,337	1,
cases	.. .. ..	119	1	.. ..
Flint, Felspar and Stones for Potters *tons*	11	.. .. ..	60	
Pebble Stones „	15	.. .. ..	.. .. ..	
In lumps, not in any manner hewn „	.. .. ..	.. .. ..	1,410	
——— Emery Stones „	819	772	.. .. ..	.. ..
Marble Paving Stones, rough, each not containing more than 2ft. square *feet square*	22	1,001	.. .. ..	.. ..
Paving Stones not of Marble „	750	123	.. .. ..	.. ..
Pumice Stones *tons*	155	568	.. .. ..	.. ..
Rag Stones *value*	£204	£94	.. .. ..	.. ..
	Mean Annual Produce of Class A. Schedule VIII. . .			
B.—*Articles partially Manufactured.*				
Nil.				
C.—*Articles wholly Manufactured.*				
Medals of Gold or Silver	.. .. ..	.. .. ..	.. .. ..	.. ..
Snuff work	.. .. ..	.. .. ..	.. .. ..	.. ..

Net Amount of Duty received				Rates of Duty (subject to an addition of £5 per cent. on their respective Amounts from the 15th May, 1840)			Average Prices of the Articles (exclusive of Duty)	
Years ending 5th January		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1839, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842		in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844					
£	£	£		£ s. d.	£ s. d.		£ s. d.	£ s. d.
.. ..	.. .. ..	.. ..	.. ..	Free	Free			
.. ..	.. .. ..	.. ..	.. ..	,,	,,			
.. ..	.. .. ..	.. ..	.. ..	,,	,,			
.. ..	.. .. ..	.. ..	.. ..	,,	,,			
.. ..	.. .. ..	.. ..	.. ..	,,	,,			
.. ..	.. .. ..	.. ..	.. ..	,,	,,			
.. ..	.. .. ..	.. ..	.. ..	,,	,,			
.. ..	.. .. ..	.. ..	.. ..	.. ..	,,			
69	46	.. ..	.. ..	0 1 0	As Stone in lumps, &c.	per ton	10 9 0	
1	26	.. ..	.. ..	0 0 6	,,	per foot square superficial measure.		
5	1	.. ..	.. .	0 12 0	,,	per 100 ditto		
39	145	.. ..	.. ..	0 5 0	,,	per ton	11 9 0	
41	20	.. ..	.. ..	20 0 0	,,	per cent. ad val.		
155	238							
£196								
.. ..	.. .. ..	.. ..	.. ..	Free	Free			
.. ..	.. .. ..	.. ..	.. ..	Prohibited	Prohibited			

	Quantities retained for Home Consumption			
	Years ending 5th January		Years ending 5th July	
	1839	1841	1843	1844
D.—*Articles of Food.*				
Corn, viz., Malt	.. .. ..	.. .. ..	.. .. ..	.. ..
Ground, except Wheat Meal, Wheat Flour, and Oatmeal	.. .. ..	.. .. ..	.. .. ..	.. ..
Tobacco Stalks	.. .. ..	.. .. ..	.. .. ..	.. ..
——— Flour	.. .. ..	.. .. ..	.. .. ..	.. ..
E.—*Articles not properly belonging to any of the foregoing Heads.*				
Arms, Ammunition, and Utensils of War, by way of Merchandize, except by licence from Her Majesty for furnishing Her Majesty's public Stores only	.. .. ..	.. .. ..	.. .. ..	.. ..
Bullion and Foreign Coin of Gold or Silver, and Ore of Gold or Silver, or of which the major part in value is Gold or Silver	.. .. ..	.. .. ..	.. .. ..	.. ..
Coin, viz., False Money, or Counterfeit Sterling, or Silver of the Realm, or any Money purporting to be such, not being of the established standard in weight or fineness	.. .. ..	.. .. ..	.. .. ..	.. ..
Diamonds	.. .. ..	.. .. ..	.. .. ..	.. ..
Live Creatures illustrative of Natural History	.. .. ..	.. .. ..	.. .. ..	.. ..
Plants, Shrubs, and Trees, alive	.. .. ..	.. .. ..	.. .. ..	.. ..
Specimens of Minerals, Fossils, and Ores, unenumerated, not exceeding 14 lb. each	.. .. ..	.. .. ..	.. .. ..	.. ..
Specimens illustrative of Natural History	.. .. ..	.. .. ..	.. .. ..	.. ..

Net Amount of Duty received				Rates of Duty (subject to an Addition of £5 per cent. on their respective Amounts, from the 15th May, 1840)		Average Prices of the Articles (exclusive of Duty)	
Years ending 5th Jan.		Years ending 5th July		Rates chargeable in the Year ending 5th January, 1339, and thenceforth to 9th July, 1842	Rates chargeable since 9th July, 1842	in 1840	in October 1844, (where ascertained)
1839	1841	1843	1844				
.. .. ..	.. .. ..	.. ..	.. ..	Prohibited	Prohibited		
.. .. ..	.. .. ..	.. ..	.. ..	ditto	ditto		
.. .. ..	.. .. ..	.. ..	.. ..	ditto	ditto		
.. .. ..	.. .. ..	.. ..	.. ..	ditto	ditto		
.. .. ..	.. .. ..	.. ..	.. ..	Prohibited	Prohibited		
.. .. ..	.. .. ..	.. ..	.. ..	Free and no Entry required	Free and no Entry required		
.. .. ..	.. .. ..	.. ..	.. ..	Prohibited	Prohibited		
.. .. ..	.. .. ..	.. ..	.. ..	Free and no Entry required	Free and no Entry required		
.. .. ..	.. .. ..	.. ..	.. ..	Free	Free		
.. .. ..	.. .. ..	.. ..	.. ..	ditto	ditto		
.. .. ..	.. .. ..	.. ..	.. ..	ditto	ditto		
.. .. ..	.. .. ..	.. ..	.. ..	ditto	ditto		

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